

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1967

ENROLLED

SENATE BILL NO. 260

(By Mr. Cassm, Mr. President and
Mr. Brotherton)

PASSED March 11, 1967

In Effect for Passage

FILED IN THE OFFICE
ROBERT D. BAILEY
SECRETARY OF STATE
THIS DATE 3-21-67

#260

ENROLLED

Senate Bill No. 260

(By MR. CARSON, MR. PRESIDENT, and MR. BROTHERTON)

[Passed March 11, 1967; in effect from passage.]

AN ACT to amend and reenact section one, article one, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, providing for the continuation of the office of tax commissioner under the designation of "state tax department" and relating to the tax commissioner and his appointment, authority, duties and responsibilities.

Be it enacted by the Legislature of West Virginia:

That section one, article one, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be amended and reenacted to read as follows:

ARTICLE 1. SUPERVISION.**§11-1-1. Tax commissioner; appointment of assistant attorneys
general to perform duties for tax commissioner.**

The office of the tax commissioner shall be continued
2 in all respects as heretofore constituted in the state
3 government, but is hereby designated as the state tax
4 department. The tax commissioner shall be the chief
5 executive officer of the department and shall be appointed
6 by the governor, by and with the advice and consent of
7 the Senate, to serve at the will and pleasure of the gov-
8 ernor for the term for which the governor was elected
9 and until a successor has been appointed and has quali-
10 fied. The tax commissioner in office when the section
11 takes effect shall, unless sooner removed, continue to
12 serve until his term expires, and his successor has been
13 appointed and has qualified.

14 The tax commissioner, before entering upon the duties
15 of his office, shall take the oath or affirmation prescribed
16 by section five of article four of the constitution. He
17 shall give bond with good security, to be approved by the
18 governor, in the penalty of five thousand dollars. The sal-

19 ary of the tax commissioner shall be sixteen thousand dol-
20 lars a year. He shall be repaid his actual disbursements
21 for traveling expenses. He shall be provided with an office
22 in the capitol and with such furniture and clerical assist-
23 ance as shall be necessary.

24 The tax commissioner shall have control and supervision
25 of the state tax department and shall be responsible for
26 the work of each of its divisions. Each division shall be
27 headed by a director appointed by the tax commissioner
28 and who shall be responsible to the tax commissioner for
29 the work of his division. The tax commissioner may create
30 such divisions and employ such staff or employees as may
31 be necessary to administer the state tax laws for which he
32 or his department is responsible, and he shall have the au-
33 thority to appoint an assistant tax commissioner who shall
34 be his principal assistant. The powers and duties vested
35 in the tax commissioner by this chapter and other provi-
36 sions of law may be delegated by him to such assistant or
37 other employees, but the tax commissioner shall be re-
38 sponsible for all official acts of such delegates.

39 The tax commissioner, if he deems such action neces-
40 sary, may request the attorney general to appoint assistant
41 attorneys general who shall perform such duties as may
42 be required by the tax commissioner. The attorney gen-
43 eral, in pursuance of such request, may select and appoint
44 assistant attorneys general, to serve during the will and
45 pleasure of the attorney general, and such assistants shall
46 be paid out of any funds made available for that purpose
47 by the Legislature to the state tax department.

The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

William Tompkins

Chairman Senate Committee

Clayton C. Davidson

Chairman House Committee

Originated in the Senate.

To take effect from passage.

John H. Meyer

Clerk of the Senate

W. Blankenship

Clerk of the House of Delegates

Howard E. Carson

President of the Senate

H. Laban White

Speaker House of Delegates

The within approved this the 17

day of March, 1967.

Hullett C. Smith

Governor



PRESENTED TO THE
GOVERNOR

Date 3/17/67

Time 3:21 P.m.