WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1967

ENROLLED

SENATE BILL NO. 260

(By Mr. and Mr. )

PASSED March 11, 1967

In Effect Passage

FILED IN THE OFFICE
ROBERT D. BAILEY
SECRETARY OF STATE
THIS DATE 3-31-67
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 in all respects as heretofore constituted in the state government, but is hereby designated as the state tax department. The tax commissioner shall be the chief executive officer of the department and shall be appointed by the governor, by and with the advice and consent of the Senate, to serve at the will and pleasure of the governor for the term for which the governor was elected and until a successor has been appointed and has qualified. The tax commissioner in office when the section takes effect shall, unless sooner removed, continue to serve until his term expires, and his successor has been appointed and has qualified.

The tax commissioner, before entering upon the duties of his office, shall take the oath or affirmation prescribed by section five of article four of the constitution. He shall give bond with good security, to be approved by the governor, in the penalty of five thousand dollars. The sal-
ary of the tax commissioner shall be sixteen thousand dollars a year. He shall be repaid his actual disbursements for traveling expenses. He shall be provided with an office in the capitol and with such furniture and clerical assistance as shall be necessary.

The tax commissioner shall have control and supervision of the state tax department and shall be responsible for the work of each of its divisions. Each division shall be headed by a director appointed by the tax commissioner and who shall be responsible to the tax commissioner for the work of his division. The tax commissioner may create such divisions and employ such staff or employees as may be necessary to administer the state tax laws for which he or his department is responsible, and he shall have the authority to appoint an assistant tax commissioner who shall be his principal assistant. The powers and duties vested in the tax commissioner by this chapter and other provisions of law may be delegated by him to such assistant or other employees, but the tax commissioner shall be responsible for all official acts of such delegates.
The tax commissioner, if he deems such action necessary, may request the attorney general to appoint assistant attorneys general who shall perform such duties as may be required by the tax commissioner. The attorney general, in pursuance of such request, may select and appoint assistant attorneys general, to serve during the will and pleasure of the attorney general, and such assistants shall be paid out of any funds made available for that purpose by the Legislature to the state tax department.
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

William Tampa
Chairman Senate Committee

Clayton C. Davidson
Chairman House Committee

Originated in the Senate.

To take effect from passage

Clifford S. Skeggs
Clerk of the Senate

Clerk of the House of Delegates

Howard F. Carson
President of the Senate

W. Lawton White
Speaker House of Delegates

The within approved this the 17

day of March, 1967.

Hulet C. Smith
Governor
PRESENTED TO THE
GOVERNOR

Date  3/17/62
Time    3:21 P.M.