WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1974

ENROLLED

SENATE BILL NO. 325

(By Mr. Huffman)

PASSED March 8, 1974

in Effect ninety days from Passage

FILED IN THE OFFICE
EDGAR F. HEISKELL, III
SECRETARY OF STATE
THIS DATE 3-19-74
ENROLLED

Senate Bill No. 325
(By Mr. Huffman)

[Passed March 8, 1974; in effect ninety days from passage.]

AN ACT to amend and reenact section two, article nine, chapter six of the code of West Virginia, one thousand nine hundred thirty-one, as amended, relating to the state tax commissioner as chief inspector and supervisor of public offices; relating to a uniform system of accounting and reporting for local governmental offices and agencies and all public accounts of the same class; authorizing the prescribing of receipt forms and the formulation, prescribing and installing of a uniform system with respect to the utilization, processing and disposition of receipts given as evidence of moneys or property collected or received by local governmental offices and agencies; and specifying that the power and authority granted shall be in addition to all other power and authority vested in the state tax commissioner as chief inspector and supervisor of public offices or otherwise.

Be it enacted by the Legislature of West Virginia:

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

ARTICLE 9. SUPERVISION OF PUBLIC OFFICES.

§6-9-2. Uniform system of accounting and reporting for local governmental offices and agencies; form and uniform system for receipts; additional power and authority.

1 The chief inspector shall formulate, prescribe and install a system of accounting and reporting in conformity
with the provisions of this article, which shall be uniform
for all local governmental offices and agencies (including
district offices, justices of the peace and constables) and
for all public accounts of the same class and which shall
exhibit true accounts and detailed statements for all
public funds collected, received and expended for any
purpose by all local governmental officers, employees or
other persons. Such accounts shall show the receipt, use
and disposition of all public property under the control of
such local governmental officers, employees or other per-
sons, and any income derived therefrom and of all sources
of such public income, the amounts due and received from
each source, all receipts, vouchers and other documents
kept or required to be kept and necessary to identify and
prove the validity of every transaction, all statements and
reports made or required to be made for the internal ad-
ministration of the office to which they pertain and all
reports published or required to be published for the in-
formation of the people regarding any and all details of
the financial administration of such public affairs. The
chief inspector shall prescribe receipt forms for all such
local governmental offices and agencies and shall formu-
late, prescribe and install a uniform system with respect
to the utilization, processing and disposition of receipts
given as evidence of moneys or property collected or re-
ceived by such local governmental offices and agencies.
The chief inspector shall also formulate, prescribe and in-
stall a system of accounting for the civil accounts of the
justices of the peace, which shall exhibit true accounts
and detailed statements of the services rendered, the name
and address of the persons for whom rendered, the charges
made and collected therefor and such other information
as may be necessary to identify the transaction.

The power and authority herein granted shall be in
addition to all other power and authority vested by law
in the state tax commissioner as chief inspector or other-
wise.
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

J. David Darcy
Chairman Senate Committee

Clarence C. Leshure
Chairman House Committee

Originated in the Senate.

In effect ninety days from passage.

Howard W. Causer
Clerk of the Senate

O. Blankenship
Clerk of the House of Delegates

J. P. Brookston
President of the Senate

Levi F. F. Mann
Speaker House of Delegates

The within approved this the 18th day of March, 1974.

Aubrey Ramey, Jr.
Governor
PRESENTED TO THE
GOVERNOR

Date  3/14/74
Time   2:15 p.m.