WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1977

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ENROLLED

SENATE BILL NO. 321

(By Mr. Brotherton (Mr. Fields))

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PASSED March 11, 1977

In Effect 90 days after Passage
ENROLLED

Senate Bill No. 321
(By MR. BROTHERTON, MR. PRESIDENT)

[Passed March 11, 1977; in effect ninety days from passage.]

AN ACT to amend and reenact section twenty-three, article thirteen, chapter eight of the code of West Virginia, one thousand nine hundred thirty-one, as amended, relating to preparation, publication and disposition of financial statements of municipalities.

Be it enacted by the Legislature of West Virginia:

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

ARTICLE 13. TAXATION AND FINANCE.

PART VII. MUNICIPAL FINANCIAL STATEMENTS.

§8-13-23. Preparation, publication and disposition of financial statements.

1 Every city, within ninety days after the beginning of each fiscal year, shall prepare on a form to be prescribed by the state tax commissioner and cause to be published a sworn statement revealing (a) the receipts and expenditures of the city during the previous fiscal year arranged under descriptive headings, (b) the name of each person who received more than fifty dollars from any fund during the previous fiscal year, together with the amount received and the purpose for which paid, and (c) all debts of the city, the purpose for which each debt was contracted, its due date, and to what date the interest thereon has been paid. Such statement shall be published as a Class I legal advertisement in compliance with the provisions of article three, chapter fifty-nine of
this code, and the publication area for such publication shall be the city.

Every city shall transmit to any resident of such city requesting the same a copy of any published statement for the fiscal year designated, supplemented by a document listing the names of each person who received less than fifty dollars from any fund during such fiscal year and showing the amount paid to each and the purpose for which paid.

Every town or village, within one hundred twenty days after the beginning of each fiscal year, shall prepare on a form to be prescribed by the state tax commissioner a sworn statement revealing (a) the receipts and expenditures of the town or village during the previous fiscal year arranged under descriptive headings, (b) the name of each person who received money from any fund during the previous fiscal year, together with the amount received and the purpose for which paid, and (c) all debts of the town or village, the purpose for which each debt was contracted, its due date, and to what date the interest thereon has been paid.

Every town or village shall transmit to any resident of such town or village requesting the same a copy of any such statement for the fiscal year designated. Any such town or village may, if the governing body thereof so elects, also publish such statement as a Class I legal advertisement in compliance with the provisions of said article three, chapter fifty-nine, and in such event, the publication area for such publication shall be the town or village.

The statement required by the first paragraph of this section and the statement required by the third paragraph of this section shall be sworn to by the recorder of the municipality and the mayor thereof and two members of the governing body of such municipality. As soon as practicable following the close of the fiscal year, a copy of any statement herein required shall be filed by the municipality with the state tax commissioner, and the clerk of the county commission of the county, and the clerk of the circuit court of the circuit, in which the municipality or the major portion of the territory thereof
is located. If the governing body fail or refuse to perform
any of the duties set forth in this section, every member
of such governing body and the recorder thereof con-
curring in such failure or refusal shall be guilty of a
misdemeanor, and, upon conviction thereof, shall be fined
not less than ten nor more than one hundred dollars. If
any of the provisions of this section are violated, it shall
be the duty of the prosecuting attorney of the county in
which the municipality or the major portion of the terri-
tory thereof is located to immediately present the evi-
dence thereof to the grand jury if in session, and if not
in session, he shall cause such violations to be investigated
by the next succeeding grand jury.
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

James L. Davis  
Chairman Senate Committee

Chairman House Committee

Originated in the Senate.

To take effect ninety days from passage.

J. Ellis   
Clerk of the Senate

Clerk of the House of Delegates

W. C. Butcher  
President of the Senate

Donald L. Soyka  
Speaker House of Delegates

The within bill is approved this the 19th day of March, 1977.

Governor