

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1977



ENROLLED

SENATE BILL NO. 321

(By Mr. Brotherton (Mr. Priddy))



PASSED March 11, 1977

In Effect 90 days from Passage



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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
2 of each fiscal year, shall prepare on a form to be
3 prescribed by the state tax commissioner and cause
4 to be published a sworn statement revealing (a) the
5 receipts and expenditures of the city during the previous
6 fiscal year arranged under descriptive headings, (b) the
7 name of each person who received more than fifty dollars
8 from any fund during the previous fiscal year, together
9 with the amount received and the purpose for which paid,
10 and (c) all debts of the city, the purpose for which each
11 debt was contracted, its due date, and to what date the
12 interest thereon has been paid. Such statement shall be
13 published as a Class I legal advertisement in compliance
14 with the provisions of article three, chapter fifty-nine of

15 this code, and the publication area for such publication
16 shall be the city.

17 Every city shall transmit to any resident of such city
18 requesting the same a copy of any published statement
19 for the fiscal year designated, supplemented by a docu-
20 ment listing the names of each person who received less
21 than fifty dollars from any fund during such fiscal year
22 and showing the amount paid to each and the purpose
23 for which paid.

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

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

45 The statement required by the first paragraph of this
46 section and the statement required by the third paragraph
47 of this section shall be sworn to by the recorder of the
48 municipality and the mayor thereof and two members of
49 the governing body of such municipality. As soon as
50 practicable following the close of the fiscal year, a copy
51 of any statement herein required shall be filed by the
52 municipality with the state tax commissioner, and the
53 clerk of the county commission of the county, and the
54 clerk of the circuit court of the circuit, in which the
55 municipality or the major portion of the territory thereof

56 is located. If the governing body fail or refuse to perform
 57 any of the duties set forth in this section, every member
 58 of such governing body and the recorder thereof con-
 59 curring in such failure or refusal shall be guilty of a
 60 misdemeanor, and, upon conviction thereof, shall be fined
 61 not less than ten nor more than one hundred dollars. If
 62 any of the provisions of this section are violated, it shall
 63 be the duty of the prosecuting attorney of the county in
 64 which the municipality or the major portion of the terri-
 65 tory thereof is located to immediately present the evi-
 66 dence thereof to the grand jury if in session, and if not
 67 in session, he shall cause such violations to be investigated
 68 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

Glenn B. ...
Chairman House Committee

Originated in the Senate.

To take effect ninety days from passage.

J. Dillough
Clerk of the Senate

W. Blankenship
Clerk of the House of Delegates

W. ...
President of the Senate

Donald L. ...
Speaker House of Delegates

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

John R. ...
Governor



APPROVED AND SIGNED BY THE GOVERNOR

RECEIVED

MAR 15 4 39 PM '77

OFFICE OF THE GOVERNOR

Date March 19, 1977

Time 9:00 A.M.

RECEIVED

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OFFICE
SECRETARY OF STATE