WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1986

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ENROLLED

HOUSE BILL No. 1872

(By # # Del. Ryan & Del. Roop)

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Passed March 8, 1986

In Effect Ninety Days from Passage
AN ACT to amend and reenact section sixteen, article five, chapter seven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, relating to fiscal affairs of counties; publication and disposition of financial statements; and when publication is to be made.

Be it enacted by the Legislature of West Virginia:

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

ARTICLE 5. FISCAL AFFAIRS.

§7-5-16. Preparation, publication and disposition of financial statements.

1 The county commission of every county, within sixty days after the first session held 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 statement revealing (a) the receipts and expenditures of the county during the previous fiscal year arranged under descriptive headings, (b) the name of each firm, corporation, and 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 county, 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-0 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 county.

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

If a county commission wilfully fail or refuse to perform the duties hereinbefore named, every member of such commission, concurring in such failure or refusal, shall be guilty of a misdemeanor, and, upon conviction thereof, shall be fined not less than fifty nor more than one hundred dollars; and the prosecuting attorney of any such county shall, when such failure or refusal shall come to his knowledge, immediately present the evidence thereof to the grand jury if in session, and if not in session, he shall institute proper criminal proceedings before a justice against any such offender, and cause such failure or refusal to be investigated by the next succeeding grand jury.
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

Duree O. Williams
Chairman Senate Committee

Floyd Fullen
Chairman House Committee

Originating in the House.

Takes effect ninety days from passage.

Jackie C. Willis
Clerk of the Senate

Donald E. Vansant
Clerk of the House of Delegates

Dan Tomblin
President of the Senate

Joseph P. Albrecht
Speaker of the House of Delegates

The within approved this the 26th day of March, 1986.

Andrew Diucci
Governor
PRESENTED TO THE
GOVERNOR

Date 3/11/86
Time 3:00 p.m.