WEST VIRGINIA LEGISLATURE
FIRST REGULAR SESSION, 1993

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ENROLLED

Com. Sub. for
HOUSE BILL No. 2130....

(By Delegate ..................

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Passed ....................

March 19, ..................

1993

In Effect ............ 90 Days From Passage
AN ACT to amend and reenact sections two and seven, article four, chapter forty-four of the code of West Virginia, one thousand nine hundred thirty-one, as amended, all relating to accounting by fiduciaries; clarifying and expanding the types of property to be accounted for annually to fiduciary commissioners; and updating archaic language.

Be it enacted by the Legislature of West Virginia:

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

**ARTICLE 4. ACCOUNTING BY FIDUCIARIES.**

§44-4-2. Fiduciaries to exhibit accounts for settlement.

1 A statement of all the money, and an inventory of all securities, stocks, bonds and all other property, including the value thereof, which any personal representative, guardian, curator or committee, has received, become chargeable with or disbursed, within one year from the date of the fiduciary’s qualification, or within any succeeding year, together with the vouchers for such disbursements, shall, within two months after the end
of every such period, be exhibited by the fiduciary to
the fiduciary commissioner to whom the estate or trust
has been referred. If any fiduciary fails to make an
exhibit, the fiduciary commissioner to whom the
fiduciary should make the exhibit shall proceed against
the fiduciary in the appropriate circuit court, and the
court shall impose the same penalties, unless the
fiduciary is excused for sufficient reason, as are
provided in cases where fiduciaries fail to return
appraisements.

§44-4-7. Failure to account forfeits commissions unless
allowed by circuit court or county commission.

If any fiduciary fails to present to the fiduciary
commissioner, to whom the estate or trust has been
referred, a statement of receipts for any year, within
two months after its expiration, in accordance with the
provisions of section two of this article, or if a fiduciary
is found chargeable for that year with any money or
other property not included in such statement, the
fiduciary may have no compensation for fiduciary
services during such year, nor commission on such
money or other property, unless otherwise allowed by
the county commission or circuit court. This section
shall not apply to a case in which, within two months
after the end of any one year, the fiduciary gives to the
parties entitled to the money or any other property
received in such year, a statement of such money or
other property, and actually settled therefor with them;

nor to a case in which, within such two months after the
end of any one year, a fiduciary presents a statement
of receipts for the year to a fiduciary commissioner and
who may, in a pending suit, have been ordered to settle
the account.
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

Chairman Senate Committee

Chairman House Committee

Originating in the House.

Takes effect ninety days from passage.

Clerk of the Senate

Clerk of the House of Delegates

President of the Senate

Speaker of the House of Delegates

The within is approved this the 31st day of March, 1993.

Governor