WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1994

ENROLLED
Com. Sub. for Com. Sub. for
SENATE BILL NO. 373

(By Senator Bailey)

PASSED March 12, 1994
In Effect from Passage
ENROLLED
COMMITTEE SUBSTITUTE
FOR
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FOR
Senate Bill No. 373
(Senator Bailey, original sponsor)

[Passed March 12, 1994; in effect from passage.]

AN ACT to amend and reenact section two-a, article nine, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, relating to the criminal investigation and special audits division of the state tax division; number of investigators and examiners; exemption of investigators from classified service; including examiners in the classified service; increasing amount of moneys which may be placed in the appropriated special revenue account; disposition of fees; qualifications and powers of investigators; investigators to execute performance bonds; assistance of division of public safety or other law enforcement officers; issuance of license plates to investigators; and requiring a report by the tax commissioner.

Be it enacted by the Legislature of West Virginia:

That section two-a, article nine, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be amended and reenacted to read as follows:
ARTICLE 9. CRIMES AND PENALTIES.

§11-9-2a. Criminal investigation division established; funding of same.

(a) Criminal investigation division. — A criminal investigation division consisting of no more than twelve investigators, of which one investigator shall serve as division director, plus necessary support staff, all of whom are exempt from the classified service, is hereby established in the state tax division for the purpose of assuring compliance with laws and rules pertaining to the taxes, fees or credits administered under article ten of this chapter, including, but not limited to, the provisions of articles twenty, twenty-one and twenty-three, chapter forty-seven of this code, but not including income taxes, imposed on individuals by article twenty of this chapter.

(b) Special audits division. — A special audits division consisting of no more than eight tax examiners, plus necessary support staff, all of whom are covered by the classified service, is hereby established in the auditing section of the state tax division for purposes of assuring compliance with laws and rules pertaining to taxes, fees or credits administered under article ten of this chapter, including, but not limited to, the provisions of articles twenty, twenty-one and twenty-three, chapter forty-seven of this code, but not including income taxes imposed on individuals by article twenty-one of this chapter.

(c) The Legislature hereby finds that the enforcement of the laws and rules pertaining to the taxes, fees or credits administered under article ten of this chapter, as such are applicable to persons whose residence or principal place of business is outside of the state of West Virginia, requires greater efforts and investigation than required for resident persons subject thereto, and does further find that there is a greater rate of noncompliance with said laws and rules by such nonresident persons. Therefore, the criminal investigation division and the special audits division created in subsections (a) and (b) of this section are
hereby directed to expend a significant amount of
their efforts to insure compliance with the laws and
rules pertaining to taxes, fees or credits administered
under article ten of this chapter in accordance with
the authority provided in this section, by persons
whose residence or principal place of business is
located outside the state of West Virginia.

(d) Deposits of certain fees. — Charitable bingo fees
imposed by article twenty, chapter forty-seven of this
code; charitable raffle fees imposed by article twenty-
one of said chapter; and charitable raffle boards and
games fees imposed by article twenty-three of said
chapter in an amount not to exceed five hundred
thousand dollars in any fiscal year shall be deposited
in a special revenue account established in the office
of the treasurer to be appropriated by the Legislature.
The special revenue account shall be used to support
compliance expenditures relating to the establishment,
operation, maintenance and support of the criminal
investigation division established in subsection (a) of
this section and the special audits division established
in subsection (b) of this section. Such expenditures
may include, but shall not be limited to, employee
compensation, equipment, office supplies and travel
expenses. On the last day of each fiscal year, unen-
cumbered funds in the special revenue account in
excess of seventy-five thousand dollars shall be trans-
ferred to the general revenue fund.

(e) Investigators. — Investigators employed in the
criminal investigation division shall have a back-
ground in accounting or law enforcement or related
fields pursuant to article twenty-nine, chapter thirty
of this code, or its equivalent. Any investigator so
designated by the tax commissioner shall have all the
lawful powers delegated to members of the division of
public safety except the power to carry firearms and
shall have the authority to enforce the provisions of
this article and the criminal provisions of any other
article of this code to which this article applies, in any
county or municipality of this state. The tax commis-
sioner shall establish such additional standards as he
or she considers applicable or necessary. Any employee shall, before entering upon the discharge of his or her duties, execute a bond with security in the sum of three thousand five hundred dollars, payable to the state of West Virginia, conditioned for the faithful performance of the employee's duties and the bond shall be approved as to form by the attorney general and shall be filed with the secretary of state for preservation in that office. The division of public safety, any county sheriff or deputy sheriff and any municipal police officer upon request by the tax commissioner is hereby authorized to assist the tax commissioner in enforcing the provisions of this article and any criminal penalty provision of any article of this code to which this article applies.

(f) Class A license plates. — Notwithstanding the provisions of article three, chapter seventeen-a of this code, upon application by the tax commissioner and payment of fees, the commissioner of motor vehicles shall issue a maximum of twenty Class A license plates to be used on state owned or leased vehicles assigned to investigators employed in the criminal investigation division.

(g) Reports. — On the first day of July of each year, beginning in the year one thousand nine hundred ninety-four, the tax commissioner shall present a written report to the joint committee on government operations on the division's compliance with the provisions of this section, including, but not limited to, activities of the divisions created by this section and disbursement of funding.
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

Chairman Senate Committee

Ernest E. Moore
Chairman House Committee

Originated in the Senate.

In effect from passage.

Clerk of the Senate

Clerk of the House of Delegates

President of the Senate

Speaker House of Delegates

The within is approved this the 18th day of ........................................, 1994.

Governor
PRESENTED TO THE
GOVERNOR
Date 3/16/94
Time 4:31 PM