

HB 2241

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OFFICE OF WEST VIRGINIA
SECRETARY OF STATE

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1995

— ● —

ENROLLED

Com. Sub. For

HOUSE BILL No. *2241*

(By Delegate s. *Manuel, Ryan, Linch*
and Collins)

— ● —

Passed *March 11,* 1995

In Effect *Ninety Days From* Passage



ENROLLED
COMMITTEE SUBSTITUTE
FOR

H. B. 2241

(BY DELEGATES MANUEL, RYAN, LINCH AND COLLINS)

[Passed March 11, 1995; 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; and to amend and reenact section twenty-three, article thirteen, chapter eight of said code, all relating to the preparation, publication and disposition of financial statements; and allowing counties and municipalities to report salaries, receipts and expenditures made to deputy sheriffs and members of municipal fire companies and departments and municipal police departments only in the aggregate in those financial statements.

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; and that section twenty-three, article thirteen, chapter eight of said code be amended and reenacted, all to read as follows:

CHAPTER 7. COUNTY COMMISSIONS AND OFFICERS.

ARTICLE 5. FISCAL AFFAIRS.

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

1 (a) The county commission of every county, within
2 sixty days after the first session held after the beginning of
3 each fiscal year, shall prepare on a form to be prescribed
4 by the state tax commissioner, and cause to be published a
5 statement revealing: (1) The receipts and expenditures of
6 the county during the previous fiscal year arranged under
7 descriptive headings; (2) the name of each firm, corpora-
8 tion, and person who received more than fifty dollars from
9 any fund during the previous fiscal year, together with the
10 amount received and the purpose for which paid; and (3)
11 all debts of the county, the purpose for which each debt
12 was contracted, its due date, and to what date the interest
13 thereon has been paid. The statement shall be published
14 as a Class I-0 legal advertisement in compliance with the
15 provisions of article three, chapter fifty-nine of this code,
16 and the publication area for such publication shall be the
17 county: *Provided*, That all salaries, receipts and expendi-
18 tures to all county employees by office or department
19 may be published in the aggregate.

20 (b) The county commission shall transmit to any
21 resident of the county requesting the same a copy of the
22 published statement for the fiscal year designated, supple-
23 mented by a list of the names of each firm, corporation
24 and person who received less than fifty dollars from any
25 fund during such fiscal year showing the amount paid to
26 each, the purpose for which paid and an itemization of the
27 salaries, receipts and expenditures to all county employees
28 by office or department otherwise published in the aggre-
29 gate.

30 (c) If a county commission willfully fails or refuses to
31 perform the duties hereinbefore named, every member of
32 the commission, concurring in such failure or refusal,
33 shall be guilty of a misdemeanor, and, upon conviction
34 thereof, shall be fined not less than fifty nor more than
35 one hundred dollars; and the prosecuting attorney of any

36 county shall, when the failure or refusal shall come to his
37 knowledge, immediately present the evidence thereof to
38 the grand jury if in session, and if not in session, he shall
39 institute proper criminal proceedings before a magistrate
40 against any offender, and cause the failure or refusal to be
41 investigated by the next succeeding grand jury.

42 (d) Where in subsections (a) and (b), salaries, receipts
43 and expenditures are published in the aggregate, the coun-
44 ty commission shall, upon written request, provide to any
45 resident of the county an itemized accounting of such
46 salaries, receipts and expenditures.

CHAPTER 8. MUNICIPAL CORPORATIONS.

ARTICLE 13. TAXATION AND FINANCE.

PART VII. MUNICIPAL FINANCIAL STATEMENTS.

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

1 (a) Every city, within ninety days after the beginning
2 of each fiscal year, shall prepare on a form to be pre-
3 scribed by the state tax commissioner and cause to be
4 published a sworn statement revealing: (1) The receipts
5 and expenditures of the city during the previous fiscal
6 year arranged under descriptive headings; (2) the name of
7 each person who received more than fifty dollars from
8 any fund during the previous fiscal year, together with the
9 amount received and the purpose for which paid; and (3)
10 all debts of the city, the purpose for which each debt was
11 contracted, its due date, and to what date the interest there-
12 on has been paid. Such statement shall be published as a
13 Class I legal advertisement in compliance with the provi-
14 sions of article three, chapter fifty-nine of this code, and
15 the publication area for such publication shall be the city:
16 *Provided*, That all salaries, receipts and expenditures to
17 employees of municipal offices, companies and depart-
18 ments may be published in the aggregate.

19 (b) Every city shall transmit to any resident of such

20 city requesting the same a copy of any published state-
21 ment for the fiscal year designated, supplemented by a
22 document listing the names of each person who received
23 less than fifty dollars from any fund during the fiscal
24 year and showing the amount paid to each and the pur-
25 pose for which paid, and an itemization of the salaries,
26 receipts and expenditures to employees of municipal of-
27 fices, companies and departments otherwise published in
28 the aggregate.

29 (c) Every town or village, within one hundred twenty
30 days after the beginning of each fiscal year, shall prepare
31 on a form to be prescribed by the state tax commissioner a
32 sworn statement revealing: (1) The receipts and expendi-
33 tures of the town or village during the previous fiscal year
34 arranged under descriptive headings; (2) the name of
35 each person who received money from any fund during
36 the previous fiscal year, together with the amount received
37 and the purpose for which paid; and (3) all debts of the
38 town or village, the purpose for which each debt was con-
39 tracted, its due date, and to what date the interest thereon
40 has been paid: *Provided*, That all salaries, receipts and
41 expenditures to employees of municipal offices, compa-
42 nies and departments may be published in the aggregate.

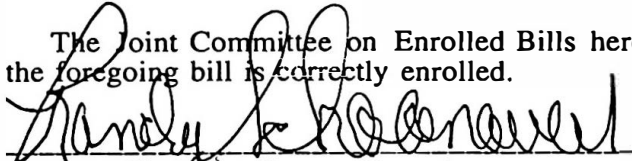
43 (d) Every town or village shall transmit to any resi-
44 dent of the town or village requesting the same a copy of
45 any statement for the fiscal year designated. Any town
46 or village may, if the governing body thereof so elects,
47 also publish the statement as a Class I legal advertisement
48 in compliance with the provisions of said article three,
49 chapter fifty-nine, and in such event, the publication area
50 for such publication shall be the town or village.

51 (e) The statement required by subsection (a) of this
52 section and the statement required by subsection (c) of
53 this section shall be sworn to by the recorder of the mu-
54 nicipality and the mayor thereof and two members of the
55 governing body of the municipality. As soon as practica-
56 ble following the close of the fiscal year, a copy of any

57 statement herein required shall be filed by the municipali-
58 ty with the state tax commissioner, and the clerk of the
59 county commission of the county, and the clerk of the
60 circuit court of the circuit, in which the municipality or the
61 major portion of the territory thereof is located. If the
62 governing body fail or refuse to perform any of the duties
63 set forth in this section, every member of such governing
64 body and the recorder thereof concurring in such failure
65 or refusal shall be guilty of a misdemeanor, and, upon
66 conviction thereof, shall be fined not less than ten nor
67 more than one hundred dollars. If any of the provisions
68 of this section are violated, it shall be the duty of the pros-
69 ecuting attorney of the county in which the municipality
70 or the major portion of the territory thereof is located to
71 immediately present the evidence thereof to the grand jury
72 if in session, and if not in session, he shall cause such vio-
73 lations to be investigated by the next succeeding grand
74 jury.

75 (f) Where in subsections (a), (b) and (c), salaries, re-
76 cepts and expenditures are published in the aggregate, the
77 city, town or village shall, upon written request, provide to
78 any resident of such city, town or village, an itemized
79 accounting of such salaries, receipts and expenditures.

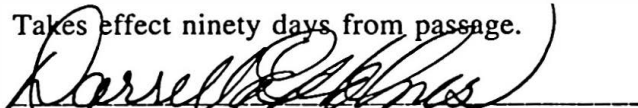
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.


Chairman Senate Committee

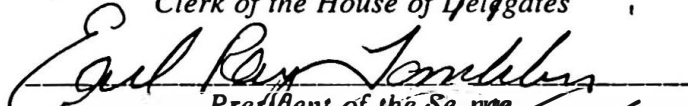

Chairman House Committee


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 _____ this the _____
day of _____, 1995.

Governor



PRESENTED TO THE

GOVERNOR

Date 3/31/95

Time 2:25 pm