WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1995

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ENROLLED

Com. Sub. For

HOUSE BILL No. 2241

(By Delegate Manuel, Ryan, Lynch
and Collins)

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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.

(a) 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: (1) The receipts and expenditures of the county during the previous fiscal year arranged under descriptive headings; (2) 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 (3) 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. The 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: Provided, That all salaries, receipts and expenditures to all county employees by office or department may be published in the aggregate.

(b) 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, the purpose for which paid and an itemization of the salaries, receipts and expenditures to all county employees by office or department otherwise published in the aggregate.

(c) If a county commission willfully fails or refuses to perform the duties hereinbefore named, every member of the 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
county shall, when the 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 magistrate against any offender, and cause the failure or refusal to be investigated by the next succeeding grand jury.

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

(a) Every city, within ninety days 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 sworn statement revealing: (1) The receipts and expenditures of the city during the previous fiscal year arranged under descriptive headings; (2) the name of each 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 (3) all debts of the city, 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 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 city: Provided, That all salaries, receipts and expenditures to employees of municipal offices, companies and departments may be published in the aggregate.

(b) Every city shall transmit to any resident of such
city requesting the same a copy of any published statement for the fiscal year designated, supplemented by a document listing the names of each person who received less than fifty dollars from any fund during the fiscal year and showing the amount paid to each and the purpose for which paid, and an itemization of the salaries, receipts and expenditures to employees of municipal offices, companies and departments otherwise published in the aggregate.

(c) Every town or village, within one hundred twenty days after the beginning of each fiscal year, shall prepare on a form to be prescribed by the state tax commissioner a sworn statement revealing: (1) The receipts and expenditures of the town or village during the previous fiscal year arranged under descriptive headings; (2) the name of each person who received money from any fund during the previous fiscal year, together with the amount received and the purpose for which paid; and (3) all debts of the town or village, the purpose for which each debt was contracted, its due date, and to what date the interest thereon has been paid: Provided, That all salaries, receipts and expenditures to employees of municipal offices, companies and departments may be published in the aggregate.

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

(e) The statement required by subsection (a) of this section and the statement required by subsection (c) of this section shall be sworn to by the recorder of the municipality and the mayor thereof and two members of the governing body of the municipality. As soon as practicable following the close of the fiscal year, a copy of any
statement herein required shall be filed by the municipality with the state tax commissioner, and the clerk of the county commission of the county, and the clerk of the circuit court of the circuit, in which the municipality or the major portion of the territory thereof is located. If the governing body fail or refuse to perform any of the duties set forth in this section, every member of such governing body and the recorder thereof concurring in such failure or refusal shall be guilty of a misdemeanor, and, upon conviction thereof, shall be fined not less than ten nor more than one hundred dollars. If any of the provisions of this section are violated, it shall be the duty of the prosecuting attorney of the county in which the municipality or the major portion of the territory thereof is located to immediately present the evidence thereof to the grand jury if in session, and if not in session, he shall cause such violations to be investigated by the next succeeding grand jury.

(f) Where in subsections (a), (b) and (c), salaries, receipts and expenditures are published in the aggregate, the city, town or village shall, upon written request, provide to any resident of such city, town or village, an itemized 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