WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1996

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ENROLLED

Committee Substitute for

SENATE BILL NO. 388

(By Senators)

PASSED March 7, 1996

In Effect ninety days from Passage
AN ACT to amend and reenact section thirteen, article one, chapter eleven-a of the code of West Virginia, one thousand nine hundred thirty-one, as amended, relating to accounts to be kept by sheriffs on taxes; allowing sheriffs to maintain a permanent record on an electronic data processing system; manner of keeping the accounts and inspection of accounts; and promulgation of rules.

Be it enacted by the Legislature of West Virginia:

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

ARTICLE 1. ACCRUAL AND COLLECTION OF TAXES.
§11A-1-13. Accounts to be kept by sheriff.

1 The sheriff shall keep separate accounts in a perma-
nent book or in a permanent record on an electronic data
processing system, in form prescribed by the tax com-
missioner, of all the taxes received and disbursed by him
or her, for the different purposes for which the taxes
were levied. Each of the accounts shall be kept so as to
show the total receipts and disbursements up to the close
of business on each day; and in a separate column
opposite the totals the sheriff shall ascertain and note in
figures, at the close of each day’s transactions, the
balance due from or to him or her, as the case may be, on
account of the funds. The account book or a printout of
the permanent record on the electronic data processing
system is subject to inspection at any time by the tax
commissioner, members of the county commission, the
clerk of the county commission, the prosecuting attor-
ney, the mayor or treasurer of any municipality or the
treasurer of the county board of education. The tax
commissioner shall promulgate rules in accordance with
article three, chapter twenty-nine-a of this code requir-
ing that printouts of the permanent record on the
electronic data processing system be made on a periodic
basis and that those printouts be stored in a safe and
secure manner, so that they are protected from fire
damage.
That Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

Chairman Senate Committee

Chairman House Committee

Originated in the Senate.

In effect ninety days 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 ... day of ... , .... 1996.

Governor