WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1997

ENROLLED

SENATE BILL NO. 350

(By Senators [Names], at the request of the Executive)

PASSED APRIL 10, 1997
In Effect [Year] Passage
ENROLLED

Senate Bill No. 350

(BY SENATORS TOMBLIN, MR. PRESIDENT, AND BUCKALEW,
BY REQUEST OF THE EXECUTIVE)

[Passed April 10, 1997; in effect from passage.]

AN ACT to amend and reenact section one, article one, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, relating generally to the state tax division; increasing salary of tax commissioner; and specifying effective date.

Be it enacted by the Legislature of West Virginia:

That section one, article one, 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 1. SUPERVISION.

§11-1-1. Office of tax commissioner continued and designated the state tax division; appointment, term, oath, bond and compensation of commissioner; powers
and duties generally; sections of division; assistant tax commissioner; assistant attorneys general to assist commissioner.

(a) The office of the tax commissioner shall be continued in all respects as heretofore constituted in the state government, but is hereby designated as the state tax division of the department of tax and revenue.

(b) The tax commissioner shall be the chief executive officer of the state tax division and shall be appointed by the governor, by and with the advice and consent of the Senate, to serve at the will and pleasure of the governor for the term for which the governor was elected and until a successor has been appointed and has qualified.

(c) The tax commissioner, before entering upon the duties of office, shall take the oath or affirmation prescribed by section 5, article IV of the constitution. The tax commissioner shall give bond with good security, to be approved by the governor, in the penalty of fifteen thousand dollars. The salary of the tax commissioner shall be sixty-five thousand dollars a year or the amount specified in section two-a, article seven, chapter six of this code, whichever amount is greater. The tax commissioner shall be repaid his or her actual disbursements for traveling expenses. The tax commissioner shall be provided with an office in the capitol and with furniture, office equipment and clerical assistance as shall be necessary.

(d) The tax commissioner shall have control and supervision of the state tax division and shall be responsible for the work of each of its sections or other subunits. Each section or bureau shall be headed by a director appointed by the tax commissioner and who shall be responsible to the tax commissioner for the work of his or her section or bureau. The tax commissioner may create such sections or bureaus and employ staff or employees as may be necessary to administer the state tax laws for which the tax commissioner or tax division is responsible, within the amount of expenditures appropriated for operation of the tax division by the Legislature. The tax commissioner shall have authority to appoint an assistant tax commis-
sioner who shall be his or her principal assistant. The
powers and duties vested in the tax commissioner by this
chapter and any other provisions of law may be delegated
by the tax commissioner to the assistant or other employ-
ees, but the tax commissioner shall be responsible for all
official acts of such delegates.

(e) The tax commissioner, if he or she deems such action
necessary, may request the attorney general to appoint
assistant attorneys general who shall perform duties as
may be required by the tax commissioner. The attorney
general, in pursuance of such request, may select and
appoint assistant attorneys general, with the consent of
the tax commissioner, to serve during the will and plea-
sure of the attorney general, and the assistants shall be
paid out of any funds made available for that purpose by
the Legislature to the state tax division.
That Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

[Signature]
Chairman Senate Committee

[Signature]
Chairman House Committee

Originated in the Senate.
In effect from passage.

[Signature]
Clerk of the Senate

[Signature]
Clerk of the House of Delegates

[Signature]
President of the Senate

[Signature]
Speaker House of Delegates

The within .................... approved .................... this the ............ day of ....., 1997.

[Signature]
Governor