WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1997

ENROLLED
SENATE BILL NO. 350

(By Senators Tomlin, Mr. President, and Suckalew,
By Request of the Executive)

PASSED April 4, 1997
In Effect from Passage
ENROLLED

Senate Bill No. 350

(By Senators Tomblin, Mr. President, and Buckalew, By Request of the Executive)

[Passed April 4, 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; eliminating requirement that commissioner's office be in capitol building; 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 commissioner 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 pleasure 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.

Kenedy Schimmer
Chairman Senate Committee

Nick Traniero
Chairman House Committee

Originated in the Senate.
In effect from passage

Darrell Stume
Clerk of the Senate

Ray Tellis
Clerk of the House of Delegates

Earl Ray Tomblin
President of the Senate

Speaker House of Delegates

The within bill is disapproved this the 1st day of April, 1997.

Governor