

SB 181

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WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1998



ENROLLED

COMMITTEE SUBSTITUTE FOR
SENATE BILL NO. 181

(By Senators JACKSON & KESSLER)



PASSED MARCH 14, 1998

In Effect NINETY DAYS FROM Passage

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OFFICE OF THE CLERK
SENATE OF WEST VIRGINIA

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COMMITTEE SUBSTITUTE
FOR

Senate Bill No. 181

(SENATORS JACKSON AND KESSLER, *original sponsors*)

[Passed March 14, 1998; in effect ninety days from passage.]

AN ACT to repeal section twenty-five, article one-a, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended; to amend and reenact section ten, article three of said chapter; and to amend and reenact section three, article twelve-d of said chapter; all relating generally to the assessment and taxation of real or personal property; providing for discretionary penalties for refusal to furnish proper list of property, for refusal to answer or for answering falsely questions posed by assessor or tax commissioner, or for refusal to deliver statement; requiring office of business registration or other appropriate section of the department of tax and revenue to annually provide a list of businesses registered within a county to the

county assessor at no cost; limiting fee for additional lists; and making certain technical provisions.

Be it enacted by the Legislature of West Virginia:

That section twenty-five, article one-a, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be repealed; that section ten, article three of said chapter be amended and reenacted; and that section three, article twelve-d of said chapter be amended and reenacted, all to read as follows:

ARTICLE 3. ASSESSMENTS GENERALLY.

§11-3-10. Failure to list property, etc.; collection of penalties and forfeitures.

1 If any person, firm or corporation, including public
2 service corporations, whose duty it is by law to list any
3 real estate or personal property for taxation, refuses to
4 furnish a proper list thereof or refuses to list within the
5 time required by law, or if any person, firm or corpora-
6 tion, including public service corporations, refuses to
7 answer or answers falsely any question asked by the
8 assessor or by the tax commissioner, or fails or refuses to
9 deliver any statement required by law, he, she or it may
10 forfeit, at the discretion of the assessor or the tax commis-
11 sioner for good cause shown, not less than twenty-five nor
12 more than one hundred dollars, and shall be denied all
13 remedy provided by law for the correction of any assess-
14 ment made by the assessor or by the board of public
15 works. If any person, firm or corporation, including
16 public service corporations, required by law to make
17 return of property for taxation, whether the return is to be
18 made to the assessor, the board of public works, or any
19 other assessing officer or body, fails to return a true list of
20 all property which should be assessed in this state, includ-
21 ing notes, bonds, bills and accounts receivable, stocks and
22 any other intangible personal property, the person, firm or
23 corporation, in addition to all other penalties provided by
24 law, shall forfeit one percent of the value of the property

25 not yet returned and not otherwise taxed in this state. A
26 forfeiture as to all property aforesaid may be enforced for
27 any such default occurring in any year not exceeding five
28 years immediately prior to the time the default is discov-
29 ered, but no liability to penalty or forfeiture as to notes,
30 bonds, bills and accounts receivable, stocks and other
31 intangible personal property arising prior to the first day
32 of January, one thousand nine hundred thirty-three, is
33 enforceable on behalf of the state or of any of its subdivi-
34 sions. Each failure to make a true return as herein
35 required constitutes a separate offense, and a forfeiture
36 shall apply to each of them, but all forfeitures, to which
37 the same person, firm or corporation is liable, shall be
38 enforced in one proceeding against the person, firm or
39 corporation, or against the estate of any deceased person,
40 and may not exceed five percent of the value of the
41 property not returned. Forfeitures shall be collected as
42 provided in article two, chapter eleven-a of this code, the
43 same as any tax liability, against the defaulting taxpayer,
44 or in case of a decedent, against his or her personal
45 representative. The sheriff shall apportion such fund
46 among the state, county, district, school district and
47 municipalities which would have been entitled to the
48 taxes upon the property if it had been assessed, in propor-
49 tion to the rates of taxation for each levying unit for the
50 year in which the judgment was obtained bears to the sum
51 of rates for all. When the list of property returned by the
52 appraisers of the estate of any deceased person shows an
53 amount greater than the last assessment list of the de-
54 ceased person next preceding the appraisal of his or her
55 estate, it is prima facie evidence that the deceased person
56 returned an imperfect list of his or her property: *Pro-*
57 *vided*, That any person liable for the tax or his or her
58 personal representative, may always be permitted to prove
59 by competent evidence that the discrepancy between the
60 assessment list and the appraisal of the estate is caused by
61 a difference of valuation returned by the assessor and that
62 made by the appraisers of the same property or by prop-

63 erty acquired after assessment, or that any property
64 enumerated in the appraisers' list had been otherwise
65 listed for taxation, or that it was not liable for taxation.
66 Any judgment recovered under this section is a lien, from
67 the time of the service of the notice, upon all real estate
68 and personal property of the defaulting taxpayer, owned
69 at the time or subsequently acquired, in preference to any
70 other lien.

**ARTICLE 12D. ESTABLISHMENT OF OFFICE OF BUSINESS REGISTRA-
TION; CREATION OF CENTRALIZED RECORDS.**

**§11-12D-3. Agency contact list; dispersal of data base informa-
tion to agencies; agency contact with prospective
businesses.**

1 (a) An agency contact list consisting of state government
2 agencies and offices having registration, licensing or other
3 similar statutory provisions related to the initiation of
4 new businesses in West Virginia or which should other-
5 wise have contact with a new business, will be maintained
6 by the office of business registration in conjunction with
7 the centralized records for new business registration.

8 (b) Based upon the proposed location, size, number of
9 employees, type of business, standard industry code or
10 codes and other pertinent information relating to the
11 business, each prospective new business, upon having a
12 record established in the centralized records for new
13 business registration, shall be informed by the office of
14 business registration of the state agencies or offices having
15 a registration, licensing and other similar statutory
16 provisions related to the initiation of a new business in
17 West Virginia or other function relating to prospective
18 new business such that the agency or office should by law
19 or regulation be given notice of the establishment or
20 operation of a new business in West Virginia. The office
21 of business registration shall establish a record of the new
22 business in the centralized data base for the use and
23 benefit of any agency or officer of the state of West

24 Virginia having access to the data base and which should
25 by law or regulation receive notice of the establishment or
26 operation of a particular business. The record should
27 contain information necessary to fulfill the regulatory,
28 registration or licensing function of the agency, or in lieu
29 of such information, the name, address and other perti-
30 nent information relating to the particular business
31 whereby the agency or office may initiate procedures or
32 make contact with the particular business as is appropri-
33 ate for the fulfillment of the regulatory, registration,
34 licensing or other statutory duties of the office or agency.

35 (c) The office of business registration or some other
36 appropriate section of the department of tax and revenue
37 shall provide a list of the names and addresses of all
38 registered businesses located within each county to the
39 county assessor. The list shall be provided at no cost to
40 the county assessor between the first day of July and the
41 first day of August of each year. Any additional list of
42 businesses provided to the county assessor before the next
43 annual list is provided shall be provided at no more than
44 the actual cost to reproduce the list. The production of
45 information required by the provisions of this subsection
46 shall be considered an exception to and not violative of
47 any requirement for confidentiality otherwise established
48 under the provisions of this chapter.

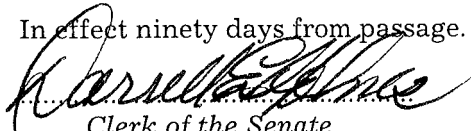
That Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.



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Chairman Senate Committee

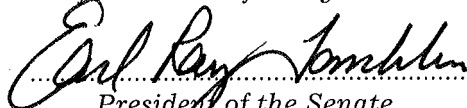

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Chairman House Committee

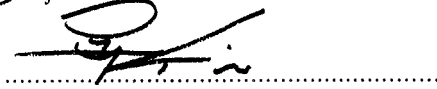
Originated in the Senate.

In effect ninety days from passage.

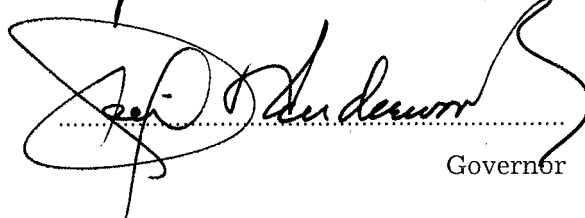

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Clerk of the Senate


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Clerk of the House of Delegates


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President of the Senate


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Speaker House of Delegates

The within *approved* this the *6th*
April
day of, 1998.


.....
Governor

PRESENTED TO THE

GOVERNOR

Date 2/20/98

Time 9:25 am