

SB 635

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WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1999



ENROLLED

COMMITTEE SUBSTITUTE FOR
SENATE BILL NO. 635

(By Senator COTRIGO, ET AL)



PASSED MARCH 13, 1999
In Effect NINETY DAYS FROM Passage

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OFFICE OF THE CLERK
SENATE

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COMMITTEE SUBSTITUTE

FOR

Senate Bill No. 635

(SENATORS CRAIGO, SHARPE AND WOOTON, *original sponsors*)

[Passed March 13, 1999; in effect ninety days from passage.]

AN ACT to amend article nine, chapter six of the code of West Virginia, one thousand nine hundred thirty-one, as amended, by adding thereto a new section, designated section eleven, all relating to transferring the powers, duties, assets and personnel of the chief inspector from the state tax commissioner to the state auditor; authorizing the state auditor to propose legislative rules; specifying an effective date; requiring an interagency agreement; and requiring a report to the Legislature.

Be it enacted by the Legislature of West Virginia:

That article nine, chapter six of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be further

amended by adding thereto a new section, designated section eleven, to read as follows:

ARTICLE 9. SUPERVISION OF LOCAL GOVERNMENT OFFICES.

§6-9-11. Transfer of certain powers and duties of tax commissioner to state auditor; rules; interagency agreement; report to Legislature.

1 (a) Effective the first day of July, one thousand nine
2 hundred ninety-nine, the state auditor shall be the chief
3 inspector and supervisor of local government offices. For
4 the purposes of this section and any section of this code
5 relating to the chief inspector, "local government office"
6 means any unit of local government within the state,
7 including a county, county board of education, municipal-
8 ity, and any other authority, board, commission, district,
9 office, public authority, public corporation or other
10 instrumentality of a county, county board of education or
11 municipality or any combination of two or more local
12 governments. The state auditor shall assume and perform
13 those duties previously vested in the tax commissioner
14 under this section and any section of this code relating to
15 the chief inspector, which sections are identified in
16 subsection (d) of this section, pertaining to:

17 (1) Making annual or special financial and compliance
18 examinations or audits of local government offices;

19 (2) Providing annual training to county officials pertain-
20 ing to their work: *Provided*, That this annual training may
21 not include matters directly or indirectly pertaining to
22 determining the appraised or assessed value of property or
23 equalization of assessed values of property for ad valorem
24 property tax purposes;

25 (3) Reviewing and approving annual budgets and
26 changes in budgets during the fiscal year; and

27 (4) Approving proposed levy rates, whether regular or
28 special.

29 (b) Effective the first day of July, one thousand nine
30 hundred ninety-nine, all records, property of whatever
31 kind and character, including but not limited to current
32 office space occupied by the chief inspector division of the

33 tax division all personnel in positions assigned to the chief
34 inspector division, and the fund established in section
35 eight of this article shall be transferred to the state
36 auditor.

37 (c) The state auditor shall propose rules for legislative
38 approval in accordance with the provisions of article three,
39 chapter twenty-nine-a of this code to implement the
40 provisions of this section and any section of this code
41 relating to the chief inspector.

42 (d) Notwithstanding any provision of this code to the
43 contrary, after the thirtieth day of June, one thousand nine
44 hundred nine-nine, whenever the words "tax commis-
45 sioner" or "state tax commissioner" appear in the follow-
46 ing subsections, sections or articles of this code, these
47 words shall mean the "state auditor in his or her capacity
48 as the chief inspector and supervisor of local government
49 offices": article nine, chapter six; section nine, article one,
50 chapter seven; sections sixteen and eighteen, article five of
51 chapter seven; sections two, three, four and seventeen,
52 article seven of chapter seven; section twelve, article
53 twelve of chapter seven; section nine, article thirteen of
54 chapter seven; section seventeen, article seventeen of
55 chapter seven; section sixteen, article eight of chapter
56 eight; sections seven, eighteen, nineteen and twenty-three,
57 article thirteen of chapter eight; section seven, article
58 sixteen of chapter eight; section four, article twenty-three
59 of chapter eight; section sixteen, article twenty-nine of
60 chapter eight; section four, article twenty-nine-a of
61 chapter eight; section two, article thirty-two of chapter
62 eight; section eight, article thirty-three of chapter eight;
63 section six, article one, of chapter ten; sections six-b, six-c,
64 seven, eight, ten, ten-a, eleven, twelve, twelve-a, thirteen,
65 fourteen, fourteen-a, fifteen, eighteen, twenty, twenty-one,
66 twenty-three, twenty-four, twenty-five-a, twenty-six-a
67 and thirty, article eight of chapter eleven; subsections (i)
68 and (j), section five-a and subsections (i) and (j), section
69 six, article thirteen-a of chapter eleven; sections eight,
70 twelve and thirteen, article one of chapter eleven-a;
71 section eleven, article two of chapter eleven-a; sections
72 fourteen, thirty-two and sixty-four, article three of
73 chapter eleven-a; section twenty, article three of chapter

74 twelve; section five, article four of chapter twelve; section
75 twenty, article one of chapter thirteen; section twenty-five,
76 article two of chapter eighteen; section three-a, article
77 nine of chapter eighteen; sections one, three, six, nine,
78 twelve and thirteen, article nine-b of chapter eighteen;
79 section five, article nine-d of chapter eighteen; section
80 thirteen-b, article twenty-one-a of chapter nineteen;
81 section eight, article two of chapter twenty-four; section
82 nineteen, article twenty-one of chapter twenty-nine;
83 section twenty, article one of chapter fifty-two; and
84 section thirty, article one of chapter fifty-nine, all of this
85 code.

86 (e) On or before the first day of July, one thousand nine
87 hundred ninety-nine, the state auditor and the state tax
88 commissioner shall file with the governor, the president of
89 the Senate and the speaker of the House of Delegates, an
90 interagency agreement clarifying transition procedures
91 and respective powers of the auditor and tax commis-
92 sioner. A copy of the interagency agreement shall be filed
93 with the secretary of state, and shall be a public record.

94 (f) On or before the first day of December, one thousand
95 nine hundred ninety-nine, the state auditor and the state
96 tax commissioner shall jointly report to the Legislature as
97 to any conflicts in this code created by the enactment of
98 this section for which legislation is recommended for
99 enactment during the regular session of the year two
100 thousand.

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

..... *Roddy Schorran*
Chairman Senate Committee

..... *Joe F. Druttl*
Chairman House Committee

Originating in the Senate.

In effect ninety days from passage.

..... *Ronald E. Albus*
Clerk of the Senate

..... *Suzanne M. Sand*
Clerk of the House of Delegates

..... *Earl Ray Tomblin*
President of the Senate

..... *John H. Kin*
Speaker House of Delegates

The within *approved* this the *2nd*
Day of *April*, 1999

..... *Jim D. Anderson*
Governor

PRESENTED TO THE

GOVERNOR

Date.

4/1/99

Time

10:37am