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WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1999



ENROLLED

COMMITTEE SUBSTITUTE FOR
SENATE BILL NO. 650

(By Senator TOMBLIN, MR. PRESIDENT, ET AL)



PASSED MARCH 12, 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. 650

(SENATORS TOMBLIN, MR. PRESIDENT, OLIVERIO, KESSLER,
CHAFIN, CRAIGO, SPROUSE, MCCABE, PLYMALE,
MINARD, ANDERSON, MINEAR, MCKENZIE, MITCHELL, ROSS,
HUNTER, SNYDER, PREZIOSO, SHARPE AND UNGER,
original sponsors)

[Passed March 12, 1999; in effect ninety days from passage.]

AN ACT to amend and reenact sections three, five, six and twelve, article thirteen-j, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, all relating to reauthorizing the neighborhood investment program act; stating definitions; establishing amount of credit allowed; permitting application of credit within five years; setting forth application of annual credit allowance; requiring forfeiture of unused credit; requiring independent program evaluation; and setting termination date for the act.

Be it enacted by the Legislature of West Virginia:

That sections three, five, six and twelve, article thirteen-j, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be amended and reenacted, all to read as follows:

ARTICLE 13J. NEIGHBORHOOD INVESTMENT PROGRAM.

§11-13J-3. Definitions.

1 (a) *General.* – When used in this article, or in the admin-
2 istration of this article, terms defined in subsection (b) of
3 this section shall have the meanings ascribed to them by
4 this section, unless a different meaning is clearly required
5 by either the context in which the term is used, or by
6 specific definition in this article.

7 (b) *Terms defined.*

8 (1) *Affiliate.* – The terms “affiliate” or “affiliates”
9 include all concerns which are affiliates of each other
10 when either directly or indirectly:

11 (A) One concern controls or has the power to control the
12 other; or

13 (B) A third party or third parties control or have the
14 power to control both. In determining whether concerns
15 are independently owned and operated and whether or not
16 affiliation exists, consideration shall be given to all
17 appropriate factors, including common ownership, com-
18 mon management and contractual relationships.

19 (2) *Capacity building.* – The term “capacity building”
20 means to generally enhance the capacity of the community
21 to achieve improvements and to obtain the community
22 services described in subparagraphs (i) through (v),
23 inclusive, of the definition of that term, as set forth in
24 subdivision (4) of this subsection. Capacity building
25 includes, but is not limited to, improvement of the means,
26 or capacity, to:

27 (i) Access, obtain and use private, charitable and govern-
28 mental assistance programs, administrative assistance and
29 private, charitable and governmental resources or funds;

30 (ii) Fulfill legal, bureaucratic and administrative re-
31 quirements and qualifications for accessing assistance,
32 resources or funds; and

33 (iii) Attract and direct political and community attention
34 to needs of the community for the purpose of increasing
35 access to and use of assistance, resources or funds for a
36 given purpose, goal or need.

37 (3) *Commissioner or tax commissioner.* – The terms
38 “commissioner” and “tax commissioner” are used inter-
39 changeably herein and mean the tax commissioner of the
40 state of West Virginia, or his or her delegate.

41 (4) *Community services.* – “Community services” means
42 services, provided at no charge whatsoever, of:

43 (i) Providing any type of health, personal finance,
44 psychological or behavioral, religious, legal, marital,
45 educational or housing counseling and advice to economi-
46 cally disadvantaged citizens or a specifically designated
47 group of economically disadvantaged citizens or in an
48 economically disadvantaged area; or

49 (ii) Providing emergency assistance or medical care to
50 economically disadvantaged citizens or to a specifically
51 designated group of economically disadvantaged citizens
52 or in an economically disadvantaged area; or

53 (iii) Establishing, maintaining or operating recreational
54 facilities, or housing facilities for economically disadvan-
55 taged citizens or a specifically designated group of eco-
56 nomically disadvantaged citizens or in an economically
57 disadvantaged area; or

58 (iv) Providing economic development assistance to
59 economically disadvantaged citizens or a specifically
60 designated group of economically disadvantaged citizens;
61 without regard to whether they are located in an economi-
62 cally disadvantaged area, or to individuals, groups or
63 neighborhood or community organizations, in an economi-
64 cally disadvantaged area; or

65 (v) Providing community technical assistance and
66 capacity building to economically disadvantaged citizens

67 or a specifically designated group of economically disad-
68 vantaged citizens, or to individuals, groups or neighbor-
69 hood or community organizations in an economically
70 disadvantaged area.

71 (5) *Compensation.* – The term “compensation” means
72 wages, salaries, commissions and any other form of
73 remuneration paid to employees for personal services.

74 (6) *Corporation.* – The term “corporation” means any
75 corporation, joint-stock company or association and any
76 business conducted by a trustee or trustees wherein
77 interest or ownership is evidenced by a certificate of
78 interest or ownership or similar written instrument.

79 (7) *Crime prevention.* – “Crime prevention” means any
80 activity which aids in the reduction of crime.

81 (8) *Delegate.* – The term “delegate” in the phrase “or his
82 or her delegate”, when used in reference to the tax com-
83 missioner, means any officer or employee of the tax
84 division of the department of tax and revenue duly autho-
85 rized by the tax commissioner directly, or indirectly by one
86 or more redelegations of authority, to perform the func-
87 tions mentioned or described in this article.

88 (9) *Director or director of the West Virginia development*
89 *office.* – The term “director” or “director of the West
90 Virginia development office” means the director of the
91 West Virginia office.

92 (10) *Economically disadvantaged area.* – The term
93 “economically disadvantaged area” means:

94 (A) In a municipality – any area not exceeding fifteen
95 square miles in West Virginia which contains any portion
96 of an incorporated municipality and:

97 (i) In which area the aggregate poverty rate of persons
98 residing in the area, based upon the most recent decennial
99 census of population, is at least one hundred twenty-five
100 percent of the statewide poverty rate; and

101 (ii) That is certified as an economically disadvantaged
102 area by the West Virginia development office;

103 (B) In a rural area – any area not exceeding twenty-five
104 square miles in West Virginia:

105 (i) Which area is located in a rural area and which
106 contains no incorporated municipalities or portions
107 thereof;

108 (ii) In which area the aggregate poverty rate of persons
109 residing in the area, based upon the most recent decennial
110 census of population, is at least one hundred twenty-five
111 percent of the statewide poverty rate; and

112 (iii) That is certified as an economically disadvantaged
113 area by the West Virginia development office;

114 (C) An economically disadvantaged area shall qualify as
115 such only pursuant to a certification issued by the West
116 Virginia development office. Such certifications issued by
117 the West Virginia development office shall expire after the
118 passage of five calendar years, unless specifically limited
119 to a shorter time by specific order of the West Virginia
120 development office, and no area shall hold the status of a
121 certified economically disadvantaged area for a period of
122 time greater than ten years, either consecutively or in the
123 aggregate;

124 (D) The certification of an economically disadvantaged
125 area shall be made on the basis of a determination by the
126 development office that an area meets the poverty criteria
127 established in paragraphs (A) and (B) of this subdivision;

128 (E) No economically disadvantaged area may be certified
129 within twenty-five miles of any other certified economi-
130 cally disadvantaged area. Not more than six economically
131 disadvantaged areas may hold the status of certified
132 economically disadvantaged areas at any one time in this
133 state;

134 (F) At least a majority of all economically disadvantaged
135 areas holding designations as economically disadvantaged
136 areas at any one time shall be located in rural areas; and

137 (G) Such certification shall be filed with the secretary of
138 state and shall specifically set forth the boundaries of the
139 economically disadvantaged area by both description and

140 map, the date of certification of the area as an economi-
141 cally disadvantaged area, the date on which such certifica-
142 tion will terminate and a statement of the director's
143 findings as to the aggregate poverty rate of persons living
144 in the certified economically disadvantaged area.

145 (11) *Economically disadvantaged citizen.* – The term
146 “economically disadvantaged citizen” means a natural
147 person, who during the current taxable year has, or during
148 the immediately preceding taxable year had, an annual
149 gross personal income not exceeding one hundred twenty-
150 five percent of the federal designated poverty level for
151 personal incomes, and who is a domiciliary and resident of
152 this state.

153 (12) *Education.* – “Education” means any type of
154 scholastic instruction to, or scholarship by, an individual
155 that enables such individual to prepare for better life
156 opportunities. Education does not include courses in
157 physical training, physical conditioning, physical educa-
158 tion, sports training, sports camps and similar training or
159 conditioning courses (except for physical therapy pre-
160 scribed by a physician or other person licensed to prescribe
161 courses of medical treatment under West Virginia law).

162 (13) *Eligible contribution.* –

163 (A) An eligible contribution consists of cash, publicly
164 traded common or preferred stock representing ownership
165 in a corporation valued at the closing price on the date of
166 transfer, tangible personal property valued at its fair
167 market value, real property valued at its fair market value:
168 *Provided,* That any common or preferred stock contributed
169 shall be sold by the project transferee within one hundred
170 eighty days of its receipt; or a contribution of in kind
171 professional services valued at seventy-five percent of fair
172 market value;

173 (B) For purposes of this definition, the value of in kind
174 professional services will not qualify as an eligible contri-
175 bution unless the services are:

176 (i) Reasonably priced and valued, and reasonably
177 necessary services customarily and normally provided by

178 the contributor in the normal course of business to cus-
179 tomers, clients or patients other than those encompassed
180 by the project plan;

181 (ii) Not reimbursable, in whole or in part, from sources
182 other than the tax credit provided under this article; and

183 (iii) Are services which are not available without cost
184 elsewhere in the community;

185 (C) The term "professional services" means only those
186 services provided directly by a physician licensed to
187 practice in this state, those services provided directly by a
188 dentist licensed to practice in this state, those services
189 provided directly by a lawyer licensed to practice in this
190 state, those services provided directly by a registered
191 nurse, licensed practical nurse, dental hygienist or other
192 health care professional licensed to practice in this state
193 and those services provided directly by a certified public
194 accountant or public accountant licensed to practice in
195 this state;

196 (D) *Minimum contribution.* – No contribution of cash,
197 stock, property or professional services or any combination
198 thereof contributed in any tax year by any taxpayer
199 having a fair market value of less than five hundred
200 dollars qualifies as an eligible contribution;

201 (E) *Maximum contribution.* – No contribution of cash,
202 stock, property or professional services or any combination
203 thereof contributed in any tax year by any taxpayer
204 having a fair market value in excess of two hundred
205 thousand dollars qualifies as an eligible contribution; and

206 (F) *Limitations.* – Not more than twenty-five percent of
207 total eligible contributions to a certified project may be in
208 kind contributions. Not more than twenty-five percent of
209 total eligible contributions made by any taxpayer to any
210 certified project may be in kind contributions.

211 (14) *Eligible taxpayer.* –

212 (A) The term "eligible taxpayer" means any person
213 subject to the taxes imposed by article twenty-one,
214 twenty-three or twenty-four of this chapter which makes

215 an eligible contribution to a qualified charitable organiza-
216 tion pursuant to the terms of a certified project plan for
217 the purpose of providing neighborhood assistance, commu-
218 nity services or crime prevention, or for the purpose of
219 providing job training or education for individuals not
220 employed by the contributing taxpayer or an affiliate of
221 the contributing taxpayer or a person related to the
222 contributing taxpayer;

223 (B) "Eligible taxpayer" also includes an affiliated group
224 of taxpayers if such group elects to file a consolidated
225 corporation net income tax return under article twenty-
226 four of this chapter and if one or more affiliates included
227 in such affiliated group would qualify as an eligible
228 taxpayer under paragraph (A) of this subdivision.

229 (15) *Includes and including.* – The terms "includes" and
230 "including", when used in a definition contained in this
231 article, shall not be considered to exclude other things
232 otherwise within the meaning of the term defined.

233 (16) *Job training.* – "Job training" means instruction to
234 an individual that enables the individual to acquire
235 vocational skills so as to become employable or to be able
236 to seek a higher grade of employment.

237 (17) *Natural person or individual.* – The term "natural
238 person" and the term "individual" means a human being.
239 The terms "natural person" and "individual" do not mean,
240 and specifically exclude any corporation, limited liability
241 company, partnership, joint venture, trust, organization,
242 association, agency, governmental subdivision, syndicate,
243 affiliate or affiliation, group, unit or any entity other than
244 a human being.

245 (18) *Neighborhood assistance.* – "Neighborhood assis-
246 tance" means either:

247 (A) Furnishing financial assistance, labor, material and
248 technical advice to aid in the physical or economic im-
249 provement of any part or all of an economically disadvan-
250 taged area; or

251 (B) Furnishing technical advice to promote higher
252 employment in an economically disadvantaged area.

253 (19) *Neighborhood organization*. – “Neighborhood
254 organization” means any organization:

255 (A) Which is performing community services, as defined
256 in this section; and

257 (B) Which is exempt from income taxation under Section
258 501(c)(3) of the Internal Revenue Code.

259 (20) *Partnership and partner*. – The term “partnership”
260 includes a syndicate, group, pool, joint venture or other
261 unincorporated organization through or by means of
262 which any business, financial operation or venture is
263 carried on, and which is not a trust or estate, a corporation
264 or a sole proprietorship. The term “partner” includes a
265 member in such a syndicate, group, pool, joint venture or
266 organization.

267 (21) *Person*. – The term “person” includes any natural
268 person, corporation, limited liability company or partner-
269 ship.

270 (22) *Project transferee*. – The term “project transferee”
271 means any neighborhood organization, qualified charita-
272 ble organization, charitable organization or other organi-
273 zation, entity or person that receives an eligible contribu-
274 tion or part of an eligible contribution from an eligible
275 taxpayer for the purpose of directly or indirectly providing
276 neighborhood assistance, community services or crime
277 prevention, or for the purpose of providing job training or
278 education or other services or assistance pursuant to a
279 project plan. The project transferee is typically the first
280 entity or person receiving eligible contributions from
281 eligible taxpayers under a project plan. However, in the
282 case of eligible contributions of in kind services or other
283 eligible contributions or portions thereof made pursuant
284 to a certified project plan directly to indigent, disadvan-
285 taged or needy persons, economically disadvantaged
286 citizens or other persons or organizations under the
287 sponsorship or auspices of any neighborhood organization,
288 qualified charitable organization, charitable organization
289 or other organization, entity or person as a certified
290 project participant, such eligible contributions shall be
291 considered to have been made to the entity, organization

292 or person under whose sponsorship or auspices such
293 eligible contributions are made, and that entity, organiza-
294 tion or person is considered to be the project transferee
295 with relation to those eligible contributions. The project
296 transferee is the entity, organization or person that is
297 liable under this article for payment of the project certifi-
298 cation fee to the West Virginia development office. The
299 term "project transferee" shall mean and include any
300 considered project transferee, considered as such under the
301 provisions of this article.

302 (23) *Qualified charitable organization.* – The term
303 "qualified charitable organization" means a neighborhood
304 organization, as defined in this section, which is the
305 sponsor of a project which has received certification by the
306 director of the West Virginia development office pursuant
307 to the requirements of this article: *Provided*, That no
308 organization may qualify as a qualified organization for
309 purposes of this article if the organization is not registered
310 with this state as required under the solicitation of chari-
311 table funds act.

312 (24) *Related person.* – The term "related person" or
313 "person related to" a stated taxpayer means:

314 (A) An individual, corporation, partnership, affiliate,
315 association or trust or any combination or group thereof
316 controlled by the taxpayer; or

317 (B) An individual, corporation, partnership, affiliate,
318 association or trust or any combination or group thereof
319 that is in control of the taxpayer; or

320 (C) An individual, corporation, partnership, affiliate,
321 association or trust or any combination or group thereof
322 controlled by an individual, corporation, partnership,
323 affiliate, association or trust or any combination or group
324 thereof that is in control of the taxpayer; or

325 (D) A member of the same controlled group as the
326 taxpayer.

327 For purposes of this article, "control", with respect to a
328 corporation means ownership, directly or indirectly, of
329 stock possessing fifty percent or more of the total com-

330 bined voting power of all classes of the stock of the
331 corporation which entitles its owner to vote. "Control",
332 with respect to a trust, means ownership, directly or
333 indirectly, of fifty percent or more of the beneficial
334 interest in the principal or income of the trust. The
335 ownership of stock in a corporation, of a capital or profits
336 interest in a partnership or association or of a beneficial
337 interest in a trust shall be determined in accordance with
338 the rules for constructive ownership of stock provided in
339 Section 267(c), other than paragraph (3) of such section, of
340 the United States Internal Revenue Code, as amended.

341 (25) *State fiscal year.* – "State fiscal year" means a
342 twelve-month period beginning on the first day of July and
343 ending on the thirtieth day of June.

344 (26) *Taxpayer.* – The term "taxpayer" means any person
345 subject to the tax imposed by article twenty-one, twenty-
346 three or twenty-four of this chapter (or any one or combi-
347 nation of the articles of this chapter).

348 (27) *Technical assistance.* – The term "technical assis-
349 tance" means:

350 (A) Assistance in understanding, using and fulfilling the
351 legal, bureaucratic and administrative requirements and
352 qualifications which must be negotiated for the purpose of
353 effectively accessing, obtaining and using private, charita-
354 ble, not-for-profit or governmental assistance, resources or
355 funds, and maximizing the value thereof;

356 (B) Assistance provided by any person holding a license
357 under West Virginia law to practice any licensed profes-
358 sion or occupation, whereby the person, in the practice of
359 the profession or occupation, assists economically disad-
360 vantaged citizens or the persons in an economically
361 disadvantaged area by:

362 (i) Providing any type of health, personal finance,
363 psychological or behavioral, religious, legal, marital,
364 educational or housing counseling and advice to economi-
365 cally disadvantaged citizens or a specifically designated
366 group of economically disadvantaged citizens or in an
367 economically disadvantaged area; or

368 (ii) Providing emergency assistance or medical care to
369 economically disadvantaged citizens or to a specifically
370 designated group of economically disadvantaged citizens
371 or in an economically disadvantaged area; or

372 (iii) Establishing, maintaining or operating recreational
373 facilities, or housing facilities for economically disadvan-
374 taged citizens or a specifically designated group of eco-
375 nomically disadvantaged citizens or in an economically
376 disadvantaged area; or

377 (iv) Providing economic development assistance to
378 economically disadvantaged citizens or a specifically
379 designated group of economically disadvantaged citizens,
380 without regard to whether they are located in an economi-
381 cally disadvantaged area, or to individuals, groups or
382 neighborhood or community organizations, in an economi-
383 cally disadvantaged area; or

384 (v) Providing community technical assistance and
385 capacity building to economically disadvantaged citizens
386 or a specifically designated group of economically disad-
387 vantaged citizens or to individuals, groups or neighbor-
388 hood or community organizations in an economically
389 disadvantaged area.

§11-13J-5. Amount of credit allowed.

1 (a) *Credit allowed.* – Eligible taxpayers shall be allowed
2 a credit against taxes imposed by this state, the applica-
3 tion of which and the amount of which shall be determined
4 as provided in this article.

5 (b) *Amount of credit.* – The amount of credit allowable
6 is fifty percent of the amount of the taxpayer’s “eligible
7 contribution”.

8 (c) *Application of credit within five years.* – The amount
9 of credit allowable must be taken within a five-year
10 period, beginning with the tax year in which the taxpayer
11 irrevocably transfers its eligible contribution to the project
12 plan transferee. Notwithstanding any other provision of
13 this article to the contrary, the tax credit which a taxpayer
14 receives under this article may not exceed one hundred
15 thousand dollars in any tax year of the eligible taxpayer.

16 A tax credit shall be allowable under this article only for
17 the tax year of the eligible taxpayer in which the eligible
18 contribution is irretrievably transferred to the project plan
19 transferee, and for the next succeeding four tax years.

§11-13J-6. Application of annual credit allowance.

1 (a) *In general.* – The aggregate annual credit allowance
2 for a current tax year is an amount equal to the sum of the
3 following:

4 (1) The portion allowed under section five of this article
5 for an eligible contribution placed into service or use
6 during a prior tax year; plus

7 (2) The portion allowed under section five of this article
8 for an eligible contribution placed into service or use
9 during the current tax year.

10 (b) *Application of credit allowance.* – The amount
11 determined under subsection (a) of this section shall be
12 allowed as a credit for tax years ending on and after the
13 first day of July, one thousand nine hundred ninety-six, as
14 follows:

15 (1) *Business franchise taxes.* –

16 The amount determined under subsection (a) of this
17 section shall be applied to reduce up to fifty percent of the
18 taxes imposed by article twenty-three of this chapter for
19 the tax year (determined after application of the credits
20 against tax provided in section seventeen of said article,
21 but before application of any other allowable credits
22 against tax).

23 (2) *Corporation net income taxes.* – After application of
24 subdivision (1) of this subsection, any unused credit shall
25 next be applied to reduce up to fifty percent of the taxes
26 imposed by article twenty-four of this chapter, for the tax
27 year (determined before application of allowable credits
28 against tax).

29 (3) *Personal income taxes.* –

30 (A) If the eligible taxpayer is an electing small business
31 corporation (as defined in Section 1361 of the United

32 States Internal Revenue Code), a limited liability company
33 treated as a partnership for purposes of the federal income
34 tax, a partnership or a sole proprietorship, then any
35 unused credit (after application of subdivisions (1) and (2)
36 of this subsection) shall be allowed as a credit against up
37 to fifty percent of the taxes imposed by article twenty-one
38 of this chapter on income of proprietors, partners or
39 shareholders, subject to the limitations set forth in parts
40 (B) and (C) of this subdivision.

41 (B) Electing small business corporations, partnerships
42 and other unincorporated organizations shall allocate the
43 credit allowed by this article among the members thereof
44 in the same manner as profits and losses are allocated for
45 the tax year.

46 (C) No credit may be allowed under this section against
47 any tax due under article twenty-one of this chapter on
48 any wage, salary or other compensation paid to any
49 employee of any electing small business corporation,
50 limited liability company, partnership, other unincorpo-
51 rated organization or sole proprietorship or against any
52 amount of tax due on any wage, salary or other compensa-
53 tion reported on federal form W2.

54 (c) *Unused credit forfeited.* – If any credit to an eligible
55 taxpayer remains after application of subsections (a) and
56 (b) of this section, the amount thereof may be carried
57 forward no more than four years from the tax year in
58 which the contribution was made. Unused credits of an
59 eligible taxpayer may not be carried forward beyond the
60 time limits imposed under section five of this article and
61 the total maximum aggregate tax credits certified in any
62 state fiscal year may not exceed two million dollars.

63 (d) *Addition of deductions, decreasing adjustments or*
64 *decreasing modifications taken in determining taxable*
65 *income for which credit is taken.* – Any deduction, de-
66 creasing adjustment or decreasing modification taken by
67 any taxpayer in determining federal taxable income which
68 affects West Virginia taxable income or in determining
69 West Virginia taxable income under article twenty-one or
70 twenty-four of this chapter for the taxable year for any
71 charitable contribution, or payment or portion thereof,

72 which qualifies as an eligible contribution under this
73 article and for which credit is claimed, shall be added to
74 West Virginia taxable income in determining the tax
75 liability of the taxpayer under article twenty-one or
76 twenty-four of this chapter, as appropriate, before appli-
77 cation of the credit allowed under this article for the
78 taxable year.

79 (e) *Annual limit.* – The aggregate annual credit allow-
80 ance to any taxpayer may not exceed one hundred thou-
81 sand dollars in any tax year.

**§11-13J-12. Program evaluation; expiration of credit; preserva-
tion of entitlement.**

1 On or before the fifteenth day of December, two thou-
2 sand one, the director shall secure an independent review
3 of the neighborhood investment program created by this
4 article and present the findings to the Legislature. Unless
5 sooner terminated by law, the neighborhood investment
6 program act shall terminate on the first day of July, two
7 thousand two. No entitlement to the tax credit under this
8 article shall result from any contribution made to any
9 certified project after the first day of July, two thousand
10 two, and no credit shall be available to any taxpayer for
11 any contribution made after that date. Taxpayers which
12 have gained entitlement to the credit pursuant to eligible
13 contributions made to certified projects prior to the first
14 day of July, two thousand two, shall retain that entitle-
15 ment and apply the credit in due course pursuant to the
16 requirements and limitations of this article.

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

Mark A. Herrera
.....
Chairman Senate Committee

Joe F. Smith
.....
Chairman House Committee

Originating in the Senate.

In effect ninety days from passage.

Carroll Holmes
.....
Clerk of the Senate

Gregg A. Bell
.....
Clerk of the House of Delegates

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

John A. Boehner
.....
Speaker House of Delegates

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

Jeff Perdue
.....
Governor

PRESENTED TO THE

GOVERNOR

Date 3/25/99

Time 1:52 pm