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WHOSE WEST VIRGINIA SECRETARY OF STATE

WEST VIRGINIA LEGISLATURE

SECOND REGULAR SESSION, 2004

ENROLLED

House Bill No. 4478

(By Delegates Kuhn, Renner, Canterbury, Beach, Tabb, Poling and Hamilton)

Passed March 11, 2004

In Effect July 1, 2004

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CAPAGE WEST VIRGINIA SECRETARY OF STATE

ENROLLED

H. B. 4478

(BY DELEGATES KUHN, RENNER, CANTERBURY, BEACH, TABB, POLING AND HAMILTON)

[Passed March 11, 2004; in effect July 1, 2004.]

AN ACT to amend and reenact §18-9-3a of the code of West Virginia, 1931, as amended, relating to lengthening the time period within which county boards are required to publish a year-end financial statement; and increasing the threshold dollar amount paid to persons, firms and corporations that must be revealed in the statement.

Be it enacted by the Legislature of West Virginia:

That §18-9-3a of the code of West Virginia, 1931, as amended, be amended and reenacted to read as follows:

ARTICLE 9. SCHOOL FINANCES.

§18-9-3a. Preparation, publication and disposition of financial statements by county boards of education.

- 1 The county board of every county, within ninety days after
- 2 the beginning of each fiscal year, shall prepare on a form to be
- 3 prescribed by the state tax commissioner and the state superin-

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tendent of free schools, and cause to be published a statement revealing: (a) The receipts and expenditures of the board during 6 the previous fiscal year arranged under descriptive headings; (b) 7 the name of each firm, corporation, and person who received 8 more than two hundred fifty dollars in the aggregate from all 9 funds during the previous fiscal year, together with the aggre-10 gate amount received from all funds and the purpose for which 11 paid: Provided, That such statement shall not include the name 12 of any person who has entered into a contract with this board 13 pursuant to the provisions of sections two, three, four and five, article two, chapter eighteen-a of this code; and (c) all debts of 14 15 the board, the purpose for which each debt was contracted, its 16 due date, and to what date the interest thereon has been paid. 17 Such statement shall be published as a Class I-0 legal advertisement in compliance with the provisions of article three, chapter 18 19 fifty-nine of this code, and the publication area for such 20 publication shall be the county. The county board shall pay the 21 cost of publishing such statement from the maintenance fund of 22 the board.

As soon as is practicable following the close of the fiscal year, a copy of the published statement herein required shall be filed by the county board with the state tax commissioner and with the state superintendent of free schools.

The county board shall transmit to any resident of the county requesting the same a copy of the published statement for the fiscal year designated, supplemented by a list of the names of all school personnel employed by the board during such fiscal year showing the amount paid to each, and a list of the names of each firm, corporation, and person who received less than five hundred dollars from any fund during such fiscal year showing the amount paid to each and the purpose for which paid.

3 [Enr. H. B. 4478
That Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.
Chairman Senate Committee Chairman House Committee
Originating in the House.
In effect July 1, 2004. Clerk of the Senate Sugar A. Sugar Clerk of the House of Delegates
President of the Senate Speaker of the House of Delegates
The within the this the 5th day of

PRESENTED TO THE

DATE 3/2104 TIME 10:18 Am