WEST VIRGINIA LEGISLATURE
FIRST REGULAR SESSION, 2007

ENROLLED

House Bill No. 2991
(By Delegates White, Boggs, Yost, Reynolds, Perdue, Doyle, Tucker, Marshall, Manchin, Anderson and Border)

Passed March 10, 2007
In Effect from Passage
AN ACT to amend and reenact §11-1-1 of the Code of West Virginia, 1931, as amended, relating to the State Tax Division in the Department of Revenue; and authorizing the tax commissioner to conduct criminal background checks for prospective employees.

Be it enacted by the Legislature of West Virginia:

That §11-1-1 of the Code of West Virginia, 1931, 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 and bond of commissioner; powers and duties generally; sections of division; assistant tax commissioner; authorization of criminal background checks conducted by tax commissioner for prospective employees; assistant attorneys general to assist commissioner.
(a) The office of the tax commissioner is continued in all respects as previously constituted in the state government, but is hereby designated as the state tax division of the department of revenue.

(b) The tax commissioner is 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 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 any necessary clerical assistance.

(d) The tax commissioner has control and supervision of the state tax division and is 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 is responsible to the tax commissioner for the work of his or her section or bureau. The tax commissioner may create any sections or bureaus and employ any necessary staff or employees 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 has 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 employees, but the tax commissioner is responsible for all official acts of his or her delegates.
(e) In order to assist in determining if an applicant for employment in the state tax division is suitable for such employment, the commissioner is authorized to conduct a criminal records check through the criminal identification bureau of the West Virginia state police and a national criminal history check through the federal bureau of investigation. The result of any criminal records or criminal history check shall be sent to the commissioner. The commissioner and any other employees of the state tax division shall not disclose information obtained pursuant to this subsection except for purposes directly related to the employment of the application by the tax division.

(f) The tax commissioner, if he or she considers the action necessary, may request the attorney general to appoint assistant attorneys general who shall perform duties as required by the tax commissioner. The attorney general, in pursuance of the 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.

Chairman Senate Committee

Chairman House Committee

Originating in the House.

In effect from passage.

Clerk of the Senate

Clerk of the House of Delegates

President of the Senate

Speaker of the House of Delegates

The within is approved this the __th day of __, 2007.

Governor