

SIB 258

FILED

2009 MAY -8 PM 3:41

**WEST VIRGINIA LEGISLATURE** WEST VIRGINIA  
SECRETARY OF STATE

**SEVENTY-NINTH LEGISLATURE  
REGULAR SESSION, 2009**



**ENROLLED**

**COMMITTEE SUBSTITUTE**

**FOR**

**Senate Bill No. 258**

**(BY SENATORS TOMBLIN (MR. PRESIDENT)  
AND CARUTH, BY REQUEST OF THE EXECUTIVE)**

**[Passed April 11, 2009; in effect from passage.]**

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FOR

**Senate Bill No. 258**

(BY SENATORS TOMBLIN (MR. PRESIDENT) AND CARUTH,  
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[Passed April 11, 2009; in effect from passage.]

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AN ACT to amend and reenact §11-8-26 of the Code of West Virginia, 1931, as amended, relating to unlawful expenditures by a local fiscal body; and clarifying that a local fiscal body or its duly authorized officials shall not be penalized for certain deficits relating to the unfunded actuarial accrued liability of the West Virginia Retiree Health Benefit Trust Fund and annual required employer contributions.

*Be it enacted by the Legislature of West Virginia:*

That §11-8-26 of the Code of West Virginia, 1931, as amended, be amended and reenacted to read as follows:

**ARTICLE 8. LEVIES.**

**§11-8-26. Unlawful expenditures by local fiscal body.**

1 (a) Except as provided in sections fourteen-b, twenty-  
2 five-a and twenty-six-a of this article, a local fiscal body  
3 shall not expend money or incur obligations:

4 (1) In an unauthorized manner;

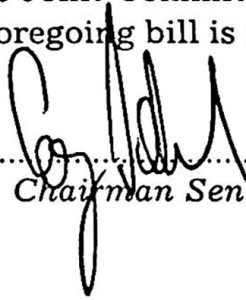
5 (2) For an unauthorized purpose;

6 (3) In excess of the amount allocated to the fund in the  
7 levy order; or

8 (4) In excess of the funds available for current expenses.

9 (b) Notwithstanding the foregoing and any other provi-  
10 sion of law to the contrary, a local fiscal body or its duly  
11 authorized officials may not be penalized for a casual  
12 deficit which does not exceed its approved levy estimate  
13 by more than three percent: *Provided*, That such casual  
14 deficit is satisfied in the levy estimate for the succeeding  
15 fiscal year: *Provided, however*, That in calculating a  
16 deficit for purposes of this section, account shall not be  
17 taken of any amount for which the local fiscal body may  
18 be liable for the unfunded actuarial accrued liability of the  
19 West Virginia Retiree Health Benefit Trust Fund or any  
20 amount allocated to the local fiscal body as an employer  
21 annual required contribution that exceeds the minimum  
22 annual employer payment component of the contribution,  
23 all as provided under article sixteen-d, chapter five of this  
24 code.

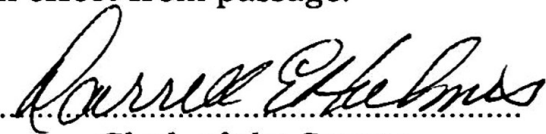
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

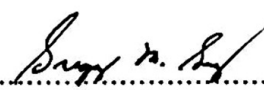
  
.....  
Chairman Senate Committee

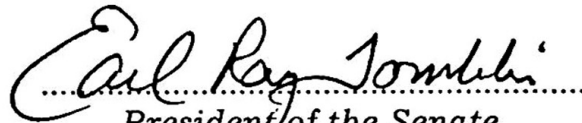
  
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Chairman House Committee


Originated in the Senate.

In effect 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 is approved this the 10<sup>th</sup>  
Day of May, 2009.

  
.....  
Governor

PRESENTED TO THE  
GOVERNOR

MAY 5 2009

Time 11:10am