WEST VIRGINIA LEGISLATURE
SEVENTY-NINTH LEGISLATURE
REGULAR SESSION, 2010

ENROLLED
COMMITTEE SUBSTITUTE
FOR

Senate Bill No. 507

(SENATORS K. FACEMYER, CARUTH,
STOLLINGS AND SYPOLT, original sponsors)

[Passed March 13, 2010; in effect ninety days from passage.]
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FOR

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and Sypolt, original sponsors)

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AN ACT to amend the Code of West Virginia, 1931, as amended, by adding thereto a new article, designated §11-13AA-1, §11-13AA-2, §11-13AA-3, §11-13AA-4, §11-13AA-5, §11-13AA-6, §11-13AA-7, §11-13AA-8, §11-13AA-9, §11-13AA-10, §11-13AA-11, §11-13AA-12, §11-13AA-13, §11-13AA-14 and §11-13AA-15; to amend and reenact §22A-1-4 of said code; and to amend and reenact §22A-11-3 of said code, all relating to providing a tax credit for purchase of innovative mine safety technology; legislative findings and purpose; definitions; requirements for list of approved innovative mine safety technology; amount of tax credit allowed; criteria for qualified investment; forfeiture of unused tax credits; treatment for transfer of certified eligible safety property to successors; setting forth requirements for identification of investment credit property; prescribing treatment for failure to keep records of certified eligible safety property; specifying tax credit review
and accountability requirements; specifying requirement for disclosure of tax credits; authorizing rules; amending the duties of the Director of the West Virginia Office of Miners' Health, Safety and Training; amending the duties of the Mine Safety Technology Task Force; and specifying termination date.

Be it enacted by the Legislature of West Virginia:

That the Code of West Virginia, 1931, as amended, be amended by adding thereto a new article, designated §11-13AA-1, §11-13AA-2, §11-13AA-3, §11-13AA-4, §11-13AA-5, §11-13AA-6, §11-13AA-7, §11-13AA-8, §11-13AA-9, §11-13AA-10, §11-13AA-11, §11-13AA-12, §11-13AA-13 and §11-13AA-14; that §22A-1-4 of said code be amended and reenacted; and that §22A-11-3 of said code be amended and reenacted, all to read as follows:

CHAPTER 11. TAXATION.

ARTICLE 13AA. WEST VIRGINIA INNOVATIVE MINE SAFETY TECHNOLOGY TAX CREDIT ACT.

§11-13AA-1. Short title.

1 This article may be cited as the “West Virginia Innovative Mine Safety Technology Tax Credit Act.”

§11-13AA-2. Legislative findings and purpose.

1 The Legislature finds that the encouragement of new investment in innovative coal mine safety technology in this state is in the public interest and promotes the general welfare of the people of this state.


1 (a) Any term used in this article has the meaning ascribed by this section, unless a different meaning is clearly required by the context of its use or by definition in this article.
(b) For purposes of this article, the term:

(1) "Certified eligible safety property" means eligible safety property in which an eligible taxpayer has made qualified investment for which credit has been certified under this article.

(2) "Coal mining company" means:

(A) Any person subject to tax imposed on the severance of coal by section three, article thirteen-a of this chapter, or

(B) Any person working as a contract miner of coal, which mines coal in this state, under contract with a person subject to tax imposed on the severance of coal by section three, article thirteen-a of this chapter.

(3) "Director" means the Director of the Office of Miners' Health, Safety and Training or West Virginia Office of Miners' Health, Safety and Training established under article one, chapter twenty-two-a of this code.

(4) "Eligible safety property" means safety technology equipment, that at the time of acquisition, is on the list of approved innovative mine safety technology.

(5) "Eligible taxpayer" means a coal mining company which purchases eligible safety property.

(6) "List of approved innovative mine safety technology" means the list required to be compiled and maintained by the Mine Safety Technology Task Force and approved and published by the director under this article.

(7) "Office of Miners' Health, Safety and Training" or "West Virginia Office of Miners' Health, Safety and Training" means the Office of Miners' Health, Safety and Training established under article one, chapter twenty-two-a of this code.
(8) "Person" includes any corporation, limited liability company, or partnership.

(9) "Qualified investment" means the eligible taxpayer's investment in eligible safety property pursuant to a qualified purchase as qualified and limited by section six of this article.

(10) "Qualified purchase" means and includes only acquisitions of eligible safety property for use in this state.

(A) A lease of eligible safety property may constitute a qualified purchase if the lease was entered into and became effective at a time when the equipment is on the list of approved innovative mine safety technology, and if the primary term of the lease for the eligible safety property is five years or more. Leases having a primary term of less than five years do not qualify.

(B) "Qualified purchase" does not include:

(i) Purchases or leases of realty or any cost for, or related to, the construction of any building, facility or structure attached to realty;

(ii) Purchases or leases of any property not exclusively used in West Virginia;

(iii) Repair costs including materials used in the repair, unless for federal income tax purposes, the cost of the repair must be capitalized and not expensed;

(iv) Motor vehicles licensed by the Department of Motor Vehicles;

(v) Clothing;

(vi) Airplanes;

(vii) Off-premises transportation equipment;
(viii) Leases of tangible personal property having a primary term of less than five years shall not qualify;

(ix) Property that is used outside this state; and

(x) Property that is acquired incident to the purchase of the stock or assets of an industrial taxpayer, which property was or had been used by the seller in his or her industrial business in this state, or in which investment was previously the basis of a credit against tax taken under any other article of this chapter.

(C) Acquisitions, including leases, of eligible safety property may constitute qualified purchases for purposes of this article only if:

(i) The property is not acquired from a person whose relationship to the person acquiring it would result in the disallowance of deductions under section 267 or 707(b) of the United States Internal Revenue Code of 1986, as amended;

(ii) The property is not acquired from a related person or by one component member of a controlled group from another component member of the same controlled group. The Tax Commissioner may waive this requirement if the property was acquired from a related party for its then fair market value; and

(iii) The basis of the property for federal income tax purposes, in the hands of the person acquiring it, is not determined, in whole or in part, by reference to the federal adjusted basis of the property in the hands of the person from whom it was acquired; or under Section 1014(e) of the United States Internal Revenue Code of 1986, as amended.

(11) “Safety technology” means depreciable tangible personal property and equipment, other than clothing,

97 principally designed to directly minimize workplace
98 injuries and fatalities in coal mines.

99 (12) "Taxpayer" means any person subject to any of the
100 taxes imposed by article thirteen-a, twenty-three or
101 twenty-four of this chapter.

§11-13AA-4. List of approved innovative mine safety technol-
ogy.

1 (a) List of approved innovative mine safety technology.
2 – The Mine Safety Technology Task Force, established in
3 section two, article eleven, chapter twenty-two-a of this
4 code, shall annually compile a proposed list of approved
5 innovative mine safety technologies as required by subsec-
6 tion (f), section three, article eleven, chapter twenty-two-a
7 of this code. The list shall be transmitted to the director
8 for approval. The director has thirty days to approve or
9 amend the list. At the expiration of thirty days, the
daughter shall publish the list of approved innovative mine
11 safety technologies. The list shall describe and specifically
12 identify safety equipment for use in West Virginia coal
13 mines which, in the fiscal year when the equipment is
14 added to the list, is not required by the Mine Safety and
15 Health Administration of the United States Department of
16 Labor or the West Virginia Office Of Miners' Health,
17 Safety And Training or any other state or federal agency,
18 to be used in a coal mine or on a mine site or on any other
19 industrial site. Safety equipment shall remain on the list
20 from year to year until the director removes it from the
21 list. The Office of Miners' Health, Safety and Training
22 may establish by legislative rule or interpretive rule a
23 shorter time period for issuance of and updating of the list
24 of approved innovative mine safety technologies.

25 (b) It is the intent of the Legislature that the list of
26 approved innovative mine safety technologies include only
27 safety equipment that is depreciable tangible personal
28 property for federal income tax purposes, which is so new
to the industry and so innovative in concept, design, operation or performance that, in the fiscal year when it is added to the list of approved innovative mine safety technologies, the equipment has not yet been adopted by the Federal Mine Safety and Health Administration or the West Virginia Office of Miners Health, Safety and Training or any other state or federal agency as required equipment to be used in a coal mine or on a mine site or on any other industrial site.

(c) Delisting. — (1) If any item of equipment or any line of equipment or class of equipment is listed on the list of approved innovative mine safety technologies in any fiscal year, but then is subsequently adopted by the Federal Mine Safety and Health Administration or the West Virginia Office of Mine Safety or any other state or federal agency as required equipment to be used in a coal mine or on a mine site or on any other industrial site, the equipment shall be removed from the list of approved innovative mine safety technologies compiled and issued for the next succeeding periodic issuance thereafter of the list of approved innovative mine safety technologies.

(2) If it is determined by the director that any item of equipment or any line of equipment or class of equipment that is listed on the list of approved innovative mine safety technology has ceased to be innovative in concept, design, operation or performance, or is ineffective, or has failed to meet the expectations of the Mine Safety Technology Task Force, or has failed to prove its value in directly minimizing workplace injuries and fatalities in coal mines, the equipment shall be removed from the list of approved innovative mine safety technologies that is compiled and issued for the next succeeding periodic issuance of the list of approved innovative mine safety technologies after the determination has been reached.

(3) However, any eligible taxpayer who invested in the equipment as certified eligible safety property during the
time the equipment was lawfully listed on the list of approved innovative mine safety technologies, shall not forfeit the credit authorized by this article as a result of the delisting of the equipment under either subdivision (1) or subdivision (2) of this subsection, so long as the requirements of this article are otherwise fulfilled by the taxpayer for entitlement to the credit.

§11-13AA-5. Amount of credit allowed.

1 (a) Credit allowed. — For tax years beginning after December 31, 2010, there is allowed to eligible taxpayers a credit against the taxes imposed by articles twenty-three and twenty-four of this chapter. The amount of credit shall be determined as provided in this section.

6 (b) Amount of credit allowable. — The amount of allowable credit under this article is equal to fifty percent of the qualified investment as determined in section six of this article, and shall reduce the business franchise tax imposed under article twenty-three of this chapter and the corporation net income tax imposed under article twenty-four of this chapter, in that order, subject to the following conditions and limitations:

14 (1) The amount of credit allowable is applied over a five-year period, at the rate of one-fifth thereof per taxable year, beginning with the taxable year in which the eligible safety property is first placed in service or use in this state.

18 (2) Business franchise tax. — The credit is applied to reduce the business franchise tax imposed under article twenty-three of this chapter determined after application of the credits against tax provided in section seventeen, article twenty-three of this chapter, but before application of any other allowable credits against tax. The amount of annual credit allowed will not reduce the business franchise tax, imposed under article twenty-three of this chapter, below fifty percent of the amount which would be
imposed for the taxable year in the absence of this credit against tax.

(3) Corporation net income tax. – After application of subdivision (2) of this subsection, any unused credit is next applied to reduce the corporation net income tax imposed under article twenty-four of this chapter determined before application of any other allowable credits against tax. The amount of annual credit allowed will not reduce corporation net income tax, imposed under article twenty-four of this chapter, below fifty percent of the amount which would be imposed for the taxable year in the absence of this credit against tax.

(4) Pass-through entities. – (A) If the eligible taxpayer is a limited liability company, small business corporation or a partnership, then any unused credit after application of subdivisions (2) and (3) of this subsection is allowed as a credit against the taxes imposed by article twenty-four of this chapter on owners of the eligible taxpayer on the conduit income directly derived from the eligible taxpayer by its owners. Only those portions of the tax imposed by article twenty-four of this chapter that are imposed on income directly derived by the owner from the eligible taxpayer are subject to offset by this credit.

(B) The amount of annual credit allowed will not reduce corporation net income tax, imposed under article twenty-four of this chapter, below fifty percent of the amount which would be imposed on the conduit income directly derived from the eligible taxpayer by each owner for such taxable year in the absence of this credit against the taxes.

(5) Small business corporations, limited liability companies, partnerships and other unincorporated organizations shall allocate any unused credit after application of subdivisions (2) and (3) of this subsection among their members in the same manner as profits and losses are allocated for the taxable year; and
62. (6) No credit is allowed under this article against any tax imposed by article twenty-one of this chapter.

64. (c) No carryover to a subsequent taxable year or carryback to a prior taxable year is allowed for the amount of any unused portion of any annual credit allowance. Any unused credit is forfeited.

68. (d) No tax credit is allowed or may be applied under this article until the taxpayer seeking to claim the tax credit has:

71. (1) Filed, with the Office of Miners' Health, Safety and Training, a written application for certification of the proposed tax credit; and

74. (2) Received, from the Office of Miners' Health, Safety and Training, certification of the amount of tax credit to be allocated to the eligible taxpayer.

77. (e) No more than $2 million of the tax credits allowed under this article shall be allocated by the Office of Miners' Health, Safety and Training during any fiscal year. The Office of Miners' Health, Safety and Training shall allocate the tax credits in the order the applications therefor are received.

83. (f) The total amount of tax credit that may be used in any taxable year by any eligible taxpayer in combination with the owners of the eligible taxpayer under this article may not exceed $100,000.

87. (g) Applications for certification of the proposed tax credit shall contain such information and be in such detail and in such form as required by the Office of Miners' Health, Safety and Training.

91. (h) The Tax Commissioner may prescribe the forms and schedules as necessary or appropriate for effective, efficient and lawful administration of this article.
Notwithstanding the provisions of section five-d, article ten of this chapter, and notwithstanding any other provision of this code, the Tax Commissioner and Office of Miners' Health, Safety and Training may exchange tax information and other information as determined by the Tax Commissioner to be useful and necessary for the effective oversight and administration of the credit authorized pursuant to this article.

§11-13AA-6. Qualified investment.

(a) General. – The qualified investment is one hundred percent of the cost for eligible safety property pursuant to a qualified purchase, which is placed in service or use in this state by the eligible taxpayer during the tax year.

(b) Placed in service or use. – For purposes of the credit allowed by this article, property is considered placed in service or use in the earlier of the following taxable years:

(1) The taxable year in which, under the taxpayer's depreciation practice, the period for federal income tax depreciation with respect to the property begins; or

(2) The taxable year in which the property is placed in a condition or state of readiness and availability for a specifically assigned function.

(c) Cost. – For purposes of this article, the cost for eligible safety property pursuant to a qualified purchase is determined under the following rules:

(1) Trade-ins. – Cost for eligible safety property will not include the value of property given in trade or exchange for eligible safety property pursuant to a qualified purchase;

(2) Damaged, destroyed or stolen property. – If eligible safety property is damaged or destroyed by fire, flood, storm or other casualty, or is stolen, then the cost for
replacement of the eligible safety property, will not include any insurance proceeds received in compensation for the loss;

(3) Rental property. – The cost for eligible safety property acquired by lease for a term of at least five years or longer is one hundred percent of the rent reserved for the primary term of the lease, not to exceed ten years; and

(4) Property purchased for multiple use. – Any cost of acquisition of property that is not principally and directly used to minimize workplace injuries and fatalities in a coal mine does not qualify as qualified investment for purposes of this article.

§11-13AA-7. Forfeiture of unused tax credits.

Disposition of property or cessation of use. – If during any taxable year, property with respect to which a tax credit has been allowed under this article:

(1) Is disposed of prior to the end of the fourth tax year subsequent to the end of the tax year in which the property was placed in service or use; or

(2) Ceases to be used in a coal mine of the eligible taxpayer in this state prior to the end of the fourth tax year subsequent to the end of the tax year in which the property was placed in service or use, then the unused portion of the credit allowed for such property is forfeited for the tax year in which the disposition or cessation of use occurred and all ensuing years.

§11-13AA-8. Transfer of certified eligible safety property to successors.

(a) Mere change in form of business. – Certified eligible safety property may not be treated as disposed of under section seven of this article, by reason of a mere change in the form of conducting the business as long as the certified
eligible safety property is retained in a business in this state for use in a coal mine in West Virginia, and the taxpayer retains a controlling interest in the successor business. In this event, the successor business is allowed to claim the amount of credit still available with respect to the certified eligible safety property transferred, and the taxpayer (transferor) may not be required to forfeit the credit for the years remaining at the time of transfer in the original five year credit period.

(b) Transfer or sale to successor. – Certified eligible safety property will not be treated as disposed of under section seven of this article by reason of any transfer or sale to a successor business which continues to use the certified eligible safety property in a coal mine in West Virginia. Upon transfer or sale, the successor shall acquire the amount of credit that remains available under this article in the original five year credit period for each subsequent taxable year, and the transferor shall not be required to forfeit the credit for subsequent years. Upon transfer or sale, the successor shall acquire the amount of credit that remains available under this article for each taxable year subsequent to the taxable year of the transferor during which the transfer occurred and, for the year of transfer, an amount of annual credit for the year in the same proportion as the number of days remaining in the transferor's taxable year bears to the total number of days in the taxable year and the transferor shall not be required to redetermine the amount of credit allowed in earlier years.


Every taxpayer who claims credit under this article shall maintain sufficient records to establish the following facts for each item of certified eligible safety property:

(1) Its identity;
Enr. Com. Sub. for S. B. No. 507] 14

(2) Its actual or reasonably determined cost;
(3) Its straight-line depreciation life;
(4) The month and taxable year in which it was placed in service;
(5) The amount of credit taken; and
(6) The date it was disposed of or otherwise ceased to be actively and directly used in a coal mine in this state.

§11-13AA-10. Failure to keep records of certified eligible safety property.

A taxpayer who does not keep the records required for certified eligible safety property and the credit authorized under this article, is subject to the following rules:

(1) A taxpayer is treated as having disposed of, during the taxable year, any certified eligible safety property which the taxpayer cannot establish was still on hand and used in a coal mine in this state at the end of that year; and

(2) If a taxpayer cannot establish when certified eligible safety property reported for purposes of claiming this credit returned during the taxable year was placed in service, the taxpayer is treated as having placed it in service in the most recent prior year in which similar property was placed in service, unless the taxpayer can establish that the property placed in service in the most recent year is still on hand and used in a coal mine in this state at the end of that year. In that event, the taxpayer will be treated as having placed the returned property in service in the next most recent year.

§11-13AA-11. Tax credit review and accountability.

(a) Beginning on August 1, 2011, and August 1 of every year thereafter, the Tax Commissioner shall submit to the
Governor, the President of the Senate and the Speaker of the House of Delegates a tax credit review and accountability report evaluating the cost of the credit allowed under this article during the most recent period for which information is available. The criteria to be evaluated includes, but is not limited to, for each year:

(1) The numbers of taxpayers claiming the credit; and

(2) The cost of the credit.

(b) Taxpayers claiming the credit shall provide whatever information the Tax Commissioner requires to prepare the report: Provided, That the information is subject to the confidentiality and disclosure provisions of sections five-d and five-s, article ten of this chapter. If, in any reporting period under this section, fewer than ten eligible taxpayers have taken or applied for the credit authorized under this article, then no report shall be filed for that reporting period under this section.


Notwithstanding section five-d, article ten of this chapter or any other provision in this code to the contrary, the Tax Commissioner shall annually publish in the State Register the name and address of every eligible taxpayer and the amount of any tax credit asserted under this article.


The Tax Commissioner and the Office of Miners' Health, Safety and Training may each promulgate rules in accordance with article three, chapter twenty-nine-a of this code to carry out the policy and purposes of this article, to provide any necessary clarification of the provisions of this article and to efficiently provide for the general administration of this article.

1 The tax credit authorized in this article shall terminate
2 December 31, 2013.

CHAPTER 22A. MINERS’ HEALTH, SAFETY AND TRAINING.

ARTICLE 1. OFFICE OF MINERS’ HEALTH, SAFETY AND TRAINING; ADMINISTRATION; ENFORCEMENT.


1 (a) The Director of the Office of Miners’ Health, Safety and Training is hereby empowered and it is his or her duty
2 to administer and enforce such provisions of this chapter
3 relating to health and safety inspections and enforcement
4 and training in surface and underground coal mines,
5 underground clay mines, open pit mines, cement manufac-
6 turing plants and underground limestone and sandstone
7 mines.

9 (b) The Director of the Office of Miners’ Health, Safety
10 and Training has full charge of the division. The director
11 has the power and duty to:

12 (1) Supervise and direct the execution and enforcement
13 of the provisions of this article.

14 (2) Employ such assistants, clerks, stenographers and
15 other employees as may be necessary to fully and effec-
16 tively carry out his or her responsibilities and fix their
17 compensation, except as otherwise provided in this article.

18 (3) Assign mine inspectors to divisions or districts in
19 accordance with the provisions of section eight of this
20 article as may be necessary to fully and effectively carry
21 out the provisions of this law, including the training of
22 inspectors for the specialized requirements of surface
23 mining, shaft and slope sinking and surface installations
and to supervise and direct such mine inspectors in the performance of their duties.

(4) Suspend, for good cause, any such mine inspector without compensation for a period not exceeding thirty days in any calendar year.

(5) Prepare report forms to be used by mine inspectors in making their findings, orders and notices, upon inspections made in accordance with this article.

(6) Hear and determine applications made by mine operators for the annulment or revision of orders made by mine inspectors, and to make inspections of mines, in accordance with the provisions of this article.

(7) Cause a properly indexed permanent and public record to be kept of all inspections made by himself or herself or by mine inspectors.

(8) Make annually a full and complete written report of the administration of the office to the Governor and the Legislature of the state for the year ending June 30. The report shall include the number of visits and inspections of mines in the state by mine inspectors, the quantity of coal, coke and other minerals (excluding oil and gas) produced in the state, the number of individuals employed, number of mines in operation, statistics with regard to health and safety of persons working in the mines including the causes of injuries and deaths, improvements made, prosecutions, the total funds of the office from all sources identifying each source of such funds, the expenditures of the office, the surplus or deficit of the office at the beginning and end of the year, the amount of fines collected, the amount of fines imposed, the value of fines pending, the number and type of violations found, the amount of fines imposed, levied and turned over for collection, the total amount of fines levied but not paid during the prior year, the titles and salaries of all inspectors and other officials.
of the office, the number of inspections made by each inspector, the number and type of violations found by each inspector. However, no inspector may be identified by name in this report. The reports shall be filed with the Governor and the Legislature on or before December 31 of the same year for which it was made, and shall upon proper authority be printed and distributed to interested persons.

(9) Call or subpoena witnesses, for the purpose of conducting hearings into mine fires, mine explosions or any mine accident; to administer oaths and to require production of any books, papers, records or other documents relevant or material to any hearing, investigation or examination of any mine permitted by this chapter. Any witness so called or subpoenaed shall receive $40 per diem and shall receive mileage at the rate of $0.15 for each mile actually traveled, which shall be paid out of the State Treasury upon a requisition upon the State Auditor, properly certified by such witness.

(10) Institute civil actions for relief, including permanent or temporary injunctions, restraining orders, or any other appropriate action in the appropriate federal or state court whenever any operator or the operator's agent violates or fails or refuses to comply with any lawful order, notice or decision issued by the director or his or her representative.

(11) Perform all other duties which are expressly imposed upon him or her by the provisions of this chapter.

(12) Impose reasonable fees upon applicants taking tests administered pursuant to the requirements of this chapter.

(13) Impose reasonable fees for the issuance of certifications required under this chapter.

(14) Prepare study guides and other forms of publications relating to mine safety and charge a reasonable fee for the sale of the publications.
(15) Make all records of the office open for inspection of interested persons and the public.

(c) The Director of the Office of Miners' Health, Safety and Training, or his or her designee, upon receipt of the list of approved innovative mine safety technologies from the Mine Safety Technology Task force, has thirty days to approve or amend the list as provided in section four, article thirteen-aa, chapter eleven of this code. At the expiration of the time period, the director shall publish the list of approved innovative mine safety technologies as provided in section four, article thirteen-aa, chapter eleven of this code.

ARTICLE 11. MINE SAFETY TECHNOLOGY.


(a) The task force shall provide technical and other assistance to the office related to the implementation of the new technological requirements set forth in the provisions of section fifty-five, article two, of this chapter, and requirements for other mine safety technologies.

(b) The task force, working in conjunction with the director, shall continue to study issues regarding the commercial availability, the functional and operational capability and the implementation, compliance and enforcement of the following protective equipment:

(1) Self-contained self-rescue devices, as provided in subsection (f), section fifty-five, article two of this chapter;

(2) Wireless emergency communication devices, as provided in subsection (g), section fifty-five, article two of this chapter;

(3) Wireless emergency tracking devices, as provided in subsection (h), section fifty-five, article two of this chapter; and
(4) Any other protective equipment required by this chapter or rules promulgated in accordance with the law that the director determines would benefit from the expertise of the task force.

(c) The task force shall on a continuous basis study, monitor and evaluate:

(1) The potential for enhancing coal mine health and safety through the application of existing technologies and techniques;

(2) Opportunities for improving the integration of technologies and procedures to increase the performance and survivability of coal mine health and safety systems;

(3) Emerging technological advances in coal mine health and safety; and

(4) Market forces impacting the development of new technologies, including issues regarding the costs of research and development, regulatory certification and incentives designed to stimulate the marketplace.

(d) On or before July 1 of each year, the task force shall submit a report to the Governor and the Board of Coal Mine Health and Safety that shall include, but not be limited to:

(1) A comprehensive overview of issues regarding the implementation of the new technological requirements set forth in the provisions of section fifty-five, article two, of this chapter, or rules promulgated in accordance with the law;

(2) A summary of any emerging technological advances that would improve coal mine health and safety;

(3) Recommendations, if any, for the enactment, repeal or amendment of any statute which would enhance
technological advancement in coal mine health and safety; and

(4) Any other information the task force considers appropriate.

(e) In performing its duties, the task force shall, where possible, consult with, among others, mine engineering and mine safety experts, radiocommunication and telemetry experts and relevant state and federal regulatory personnel.

(f) The task force shall annually compile a proposed list of approved innovative mine safety technologies and transmit the list to the Director of the Office of Miners' Health, Safety and Training as provided in section four, article thirteen-aa, chapter eleven of this code. The list shall be approved by a unanimous vote of the task force.

(g) Appropriations to the task force to effectuate the purposes of this article shall be made to one or more budget accounts established for that purpose.
Enr. Com. Sub. for S. B. No. 507) 22

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

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Chairman Senate Committee

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Chairman House Committee

Originated in the Senate.

In effect ninety days 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 bill has disappeared this the ___ Day of ___, 2010.

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Governor
PRESENTED TO THE GOVERNOR
MAR 19 2010
Time 3:35 pm