

FILED

2015 MAR 18 P 6:55

WEST VIRGINIA LEGISLATURE
EIGHTY-SECOND LEGISLATURE

OFFICE OF THE WEST VIRGINIA
SECRETARY OF STATE

REGULAR SESSION, 2015



ENROLLED

Senate Bill No. 332

(BY SENATOR M. HALL)

[PASSED MARCH 10, 2015; IN EFFECT NINETY DAYS FROM PASSAGE.]

SB 332

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SECRETARY OF STATE

Senate Bill No. 332

(BY SENATOR M. HALL)

[Passed March 10, 2015; in effect ninety days from passage.]

AN ACT to amend the Code of West Virginia, 1931, as amended, by adding thereto a new section, designated §11-10-27, relating to administrative fees for the Tax Division of the Department of Revenue; specifying imposition and retention of fees by the Tax Division of the Department of Revenue from specified taxes and fees and from any interest, additions to tax and penalties related thereto; specifying imposition and retention of fees in payment for Tax Division services in the collection, distribution and administration of taxes for state and local departments, divisions, subdivisions and agencies; authorizing reimbursements to the Tax Division for transaction fees imposed by the Enterprise Resource Planning System; authorizing fee increases by legislative rule; specifying limitations; and specifying effective 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 section, designated §11-10-27, to read as follows:

ARTICLE 10. WEST VIRGINIA TAX PROCEDURE AND ADMINISTRATION ACT.

§11-10-27. Administrative Fees.

1 (a) Administrative fee for the collection of money for
2 other state departments, divisions, agencies and institutions.

3 The Tax Commissioner may retain one percent of the
4 taxes and fees, including one percent of any interest,
5 additions to tax and penalties related thereto, collected by the
6 Tax Division of the Department of Revenue that are to be
7 deposited into any of the following special revenue funds:
8 The Special Reclamation Fund, the Special Reclamation
9 Water Trust Fund, the Mining and Reclamation Operations
10 Fund, the Solid Waste Reclamation and Environmental
11 Response Fund, the Solid Waste Enforcement Fund, the Solid
12 Waste Management Board Reserve Fund, the Recycling
13 Assistance Fund, the Closure Cost Assistance Fund, the Solid
14 Waste Planning Fund, the Hazardous Waste Emergency
15 Response Fund, the Law-Enforcement Fund, the Gas Field
16 Highway Repair and Horizontal Drilling Waste Study Fund,
17 the Waste Coal-Producing Counties Fund, the Coalbed
18 Methane Gas Distribution Fund, the Eligible Acute Care
19 Provider Enhancement Account, the West Virginia
20 Affordable Housing Trust Fund, the special revenue account
21 in the State Treasury to be appropriated by the Legislature for
22 the purposes of the Division of Forestry, and the special
23 medical school fund in the State Treasury to be used solely
24 for the construction, maintenance and operation of a
25 four-year school of medicine, dentistry and nursing. For all
26 taxes collected by the Tax Division of the Department of
27 Revenue that are to be deposited into any other special
28 revenue funds, the Tax Commissioner may retain, as an
29 administrative fee, one percent of the taxes and fees,
30 including one percent of any interest, additions to tax and
31 penalties related thereto: *Provided*, That the Legislature has
32 not expressly and specifically authorized a fee in a provision
33 of this code other than this section, to be collected by,

34 retained by or dedicated to, the Tax Commissioner for the
35 collection, distribution or administration of a specified tax or
36 fee. The amount retained by the Tax Commissioner is a fee
37 for the services provided by the Tax Division in the
38 administration, distribution or collection, or any combination
39 thereof, of those taxes and fees.

40 (b) Administrative fee for the collection, administration and
41 distribution of money for local or municipal government, any
42 other governmental subdivision or other public entity or public
43 corporation, where a fee is not otherwise provided for
44 elsewhere in this code.


45 For all taxes or fees collected by the Tax Division of the
46 Department of Revenue on behalf of any local, county or
47 municipal government, or any other governmental subdivision
48 or public entity or public corporation, including, but not limited
49 to, sanitary districts, water districts and solid waste authorities,
50 the Tax Commissioner may retain, as an administrative fee, one
51 percent of the taxes and fees, including one percent of any
52 interest, additions to tax and penalties related thereto: *Provided*,
53 That the Legislature has not expressly and specifically
54 authorized a fee in a provision of this code other than this
55 section, to be collected by, retained by or dedicated to, the Tax
56 Commissioner for the collection, distribution or administration
57 of a specified tax or fee. For purposes of this section the term
58 "taxes and fees" includes any interest, additions to tax and
59 penalties relating to any taxes or fees.

60 (c) Transaction fees imposed by the Enterprise Resource
61 Planning System may be recovered by the Tax Division of the
62 Department of Revenue.

63 If the Tax Division of the Department of Revenue incurs a
64 fee imposed by the enterprise resource planning system, which
65 is developed, implemented and managed by the West Virginia

66 Enterprise Resource Planning Board under article six-d, chapter
67 twelve of this code, relating to a transaction of any entity or
68 person with the Tax Division of the Department of Revenue,
69 then the Tax Commissioner may charge that entity or person a
70 fee in the amount that Tax Division of the Department of
71 Revenue incurred or will incur relating to that transaction.

72 (d) Fees collected under this section shall be retained in a
73 revolving fund for the use of the Tax Division of the
74 Department of Revenue.

75 Any fees collected or retained under subsections (a), (b) and
76 (c) of this section shall be held in a revolving fund for the use
77 of the Tax Division of the Department of Revenue for general
78 tax administration, which fund is hereby created in the State
79 Treasury and designated the "Tax Administration Services
80 Fund". Expenditures from the fund are authorized from
81 collections. Moneys remaining in such fund on the last day of
82 the fiscal year in excess of \$3 million shall be transferred to the
83 General Revenue Fund. The amount remaining in the fund
84 after such transfer, if any, is retained for use ~~for~~ by the Tax
85 Division of the Department of Revenue. 

86 (e) *Fee Increases.* – Any state agency may increase any
87 administrative fee that the agency is authorized to impose by
88 West Virginia statute or West Virginia rule by proposing a
89 legislative rule, for legislative approval, in accordance with the
90 provisions of article three, chapter twenty-nine-a of this code,
91 imposing the increase: *Provided*, That no such increase shall be
92 made within three years of the initial imposition of the fee or
93 within three years of the most recent revision of a statute or rule
94 that increases or decreases the fee.

95 (f) *Effective date.* – The provisions of this section become
96 effective January 1, 2016.

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

[Signature]
.....
Chairman Senate Committee

[Signature]
.....
Chairman House Committee

Originated in the Senate.

In effect ninety days from passage.

[Signature]
.....
Clerk of the Senate

[Signature]
.....
Clerk of the House of Delegates

11:00
[Signature]
.....
President of the Senate

[Signature]
.....
Speaker of the House of Delegates

The within *is approved* this the *18th*

Day of *March*, 2015.

[Signature]
.....
Governor

PRESENTED TO THE GOVERNOR

MAR 16 2015

Time 10:46AM