

1 **ENROLLED**

2 **H. B. 4634**

3  
4 (By Delegate White)

5 [Passed March 10, 2012; in effect ninety days from passage.]

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10 AN ACT to amend and reenact §49-6C-1 of the Code of West Virginia,  
11 1931, as amended; and to amend and reenact §60-2-21 of said  
12 code, all relating to fiscal audits conducted by the  
13 Legislative Auditor of the Alcohol Beverage Control Commission  
14 and the Children's Trust Fund; increasing audits of the  
15 Alcohol Beverage Control Commission from two fiscal years to  
16 fiscal five years; and increasing audits of the Children's  
17 Trust Fund from three fiscal years to five fiscal years.

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

19 That §49-6C-1 of the Code of West Virginia, 1931, as amended,  
20 be amended and reenacted; and that §60-2-21 of said code be amended  
21 and reenacted, all to read as follows:

22 **CHAPTER 49. WEST VIRGINIA CHILD PROTECTIVE SERVICES ACT.**

23 **ARTICLE 6C. CHILDREN'S TRUST FUND.**

24 **§49-6C-1. Continuation and transfer of control of trust fund.**

1           (a) The Children's Fund, created for the sole purpose of  
2 awarding grants, loans and loan guarantees for child abuse and  
3 neglect prevention activities by enactment of chapter twenty-seven,  
4 Acts of the Legislature, 1984, as last amended and reenacted by  
5 chapter one hundred fifty-nine, Acts of the Legislature, 1999, is  
6 hereby continued and renamed the West Virginia Children's Trust  
7 Fund: *Provided*, That upon the effective date of the enactment of  
8 this section during the second extraordinary session of the 2007  
9 Legislature, the fund shall be administered by the Commissioner of  
10 the Bureau for Children and Families. Gifts, bequests or donations  
11 for this purpose, in addition to appropriations to the fund, shall  
12 be deposited in the State Treasury in a special revenue account  
13 under the control of the Secretary of the Department of Health and  
14 Human Resources or his or her designee.

15           (b) Each state taxpayer may voluntarily contribute a portion  
16 of the taxpayer's state income tax refund to the Children's Trust  
17 Fund by designating the contribution on the state personal income  
18 tax return form. The bureau shall approve the wording of the  
19 designation on the income tax return form. The State Tax  
20 Commissioner shall determine by July 1, of each year the total  
21 amount designated pursuant to this subsection and shall report that  
22 amount to the State Treasurer, who shall credit that amount to the  
23 Children's Trust Fund.

24           (c) All interest accruing from investment of moneys in the

1 Children's Trust Fund shall be credited to the fund. The  
2 Legislative Auditor shall conduct an audit of the fund at least  
3 every five fiscal years.

4 (d) Grants, loans and loan guarantees may be awarded from the  
5 Children's Trust Fund by the Commissioner of the Bureau for  
6 Children and Families for child abuse and neglect prevention  
7 activities.

8 (e) Upon the effective date of the enactment of this section,  
9 all employees, records, responsibilities, obligations, assets and  
10 property, of whatever kind and character, of the Governor's Cabinet  
11 on Children and Families are hereby transferred to the Bureau for  
12 Children and Families within the Department of Health and Human  
13 Resources, including, but not limited to, all rights and  
14 obligations held by the Governor's Cabinet on Children and Families  
15 under any grants, loans or loan guarantees previously awarded from  
16 the Children's Trust Fund.

17 (f) All orders, determinations, rules, permits, grants,  
18 contracts, certificates, licenses, waivers, bonds, authorizations  
19 and privileges which have been issued, made, granted or allowed to  
20 become effective by the Governor, by any state department or agency  
21 or official thereof, or by a court of competent jurisdiction, in  
22 the performance of functions which have been transferred to the  
23 Bureau for Children and Families within the Department of Health  
24 and Human Resources, and were in effect on the date the transfer

1 occurred continue in effect, for the benefit of the department,  
2 according to their terms until modified, terminated, superseded,  
3 set aside or revoked in accordance with the law by the Governor,  
4 the Secretary of the Department of Health and Human Resources or  
5 other authorized official, a court of competent jurisdiction or by  
6 operation of law.

7           **CHAPTER 60. STATE CONTROL OF ALCOHOLIC LIQUORS.**

8 **ARTICLE 2. ALCOHOLIC BEVERAGE CONTROL COMMISSIONER.**

9 **§60-2-21. Audit.**

10           At least every five fiscal years, the Legislative Auditor  
11 shall audit the affairs of the West Virginia Alcohol Beverage  
12 Control Commissioner and report the results of the audit to the  
13 Governor. The cost of the audit shall be paid from the operating  
14 fund.