

# Senate Bill No. 415

(By Senators Wells, McCabe and Palumbo)

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[Introduced January 22, 2014; referred to the Committee on  
Government Organization.]

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A BILL to amend and reenact §7-5-16 of the Code of West Virginia, 1931, as amended, relating to the preparation and publication of county financial statements; and changing the due date of a certain tax report to October 15 of each fiscal year.

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

That §7-5-16 of the Code of West Virginia, 1931, as amended, be amended and reenacted to read as follows:

## **ARTICLE 5. FISCAL AFFAIRS.**

**§7-5-16. Preparation, publication and disposition of financial statements.**

1 (a) The county commission of every county, ~~within~~  
2 ~~ninety days after the first session held after the beginning of~~  
3 ~~each fiscal year~~ on or before October 15 of each fiscal year,  
4 shall prepare on a form to be prescribed by the State Tax  
5 Commissioner, and cause to be published, a statement  
6 revealing: (1) The receipts and expenditures of the county  
7 during the previous fiscal year arranged under descriptive  
8 headings; (2) the name of each firm, corporation and person  
9 who received more than \$50 from any fund during the  
10 previous fiscal year, together with the amount received and  
11 the purpose for which paid; and (3) all debts of the county,  
12 the purpose for which each debt was contracted, its due date  
13 and to what date the interest thereon has been paid. The  
14 statement shall be published as a Class I-0 legal  
15 advertisement in compliance with ~~the provisions of~~ article  
16 three, chapter fifty-nine of this code, and the publication area  
17 for such publication shall be the county: *Provided*, That all  
18 salaries, receipts and expenditures to all county employees by  
19 office or department may be published in the aggregate.

20 (b) The county commission shall transmit to any resident  
21 of the county requesting the same a copy of the published  
22 statement for the fiscal year designated, supplemented by a  
23 list of the names of each firm, corporation and person who  
24 received less than \$50 from any fund during such fiscal year  
25 showing the amount paid to each, the purpose for which paid  
26 and an itemization of the salaries, receipts and expenditures  
27 to all county employees by office or department otherwise  
28 published in the aggregate.

29 (c) If a county commission willfully fails or refuses to  
30 perform the duties hereinbefore named, every member of the  
31 commission, concurring in such failure or refusal, shall be  
32 guilty of a misdemeanor and, upon conviction thereof, shall  
33 be fined not less than \$50 nor more than \$100; and the  
34 prosecuting attorney of any county shall, when the failure or  
35 refusal shall come to ~~his~~ the prosecuting attorney's  
36 knowledge, immediately present the evidence thereof to the  
37 grand jury if in session, and if not in session, ~~he~~ the  
38 prosecuting attorney shall institute proper criminal

39 proceedings before a magistrate against any offender, and  
40 cause the failure or refusal to be investigated by the next  
41 succeeding grand jury.

42 (d) Where in subsections (a) and (b) of this section  
43 salaries, receipts and expenditures are published in the  
44 aggregate, the county commission shall, upon written  
45 request, provide to any resident of the county an itemized  
46 accounting of such salaries, receipts and expenditures.

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(NOTE: The purpose of this bill is to change the date that a certain county commission tax report is due to October 15 of each fiscal year.

Strike-throughs indicate language that would be stricken from the present law, and underscoring indicates new language that would be added.)