

# **WEST VIRGINIA LEGISLATURE**

**2018 REGULAR SESSION**

**Committee Substitute**

**for**

**Senate Bill 275**

BY SENATORS CLEMENTS, AZINGER, BEACH, JEFFRIES,  
MARONEY, PREZIOSO, ROMANO, UNGER, TAKUBO,  
STOLLINGS, AND CLINE

[Originating in the Committee on the Judiciary;

Reported on February 21, 2018]

1 A BILL to amend and reenact §11-10-5d of the Code of West Virginia, 1931, as amended; to  
2 amend and reenact §60-3-9d of said code; and to amend and reenact §60-3A-21 of said  
3 code, all relating to the excise tax on the sale of intoxicating liquors and wine; providing  
4 that tax collected within the corporate limits of a municipality be remitted to the  
5 municipality; providing that the tax collected outside the corporate limits of a municipality  
6 be remitted to the county in which the tax is collected; providing rule-making authority;  
7 providing sourcing rules for determining whether tax is collected within the corporate limits  
8 of a municipality; permitting counties to inspect and make copies of certain Tax  
9 Commissioner records relating to the collection of tax within the county and the  
10 municipalities in the county or the remittance of tax to such county or municipalities; and  
11 permitting municipalities to inspect and make copies of certain Tax Commissioner records  
12 relating to the collection of tax within the municipality and within the county in which the  
13 municipality is located, but outside of the corporate limits of another municipality, and the  
14 remittance of tax to such municipality and county.

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

## **CHAPTER 11. TAXATION.**

### **ARTICLE 10. WEST VIRGINIA TAX PROCEDURE AND ADMINISTRATION ACT.**

#### **§11-10-5d. Confidentiality and disclosure of returns and return information.**

1 (a) *General rule.* — Except when required in an official investigation by the Tax  
2 Commissioner into the amount of tax due under any article administered under this article or in  
3 any proceeding in which the Tax Commissioner is a party before a court of competent jurisdiction  
4 to collect or ascertain the amount of such tax and except as provided in §11-10-5d(d) through  
5 §11-10-5d(n) of this code, it shall be unlawful for any officer, employee, or agent of this state or  
6 of any county, municipality, or governmental subdivision to divulge or make known in any manner  
7 the tax return, or any part thereof, of any person or disclose information concerning the personal

8 affairs of any individual or the business of any single firm or corporation, or disclose the amount  
9 of income, or any particulars set forth or disclosed in any report, declaration, or return required to  
10 be filed with the Tax Commissioner by any article of this chapter imposing any tax administered  
11 under this article or by any rule or ~~regulation~~ of the Tax Commissioner issued thereunder, or  
12 disclosed in any audit or investigation conducted under this article. For purposes of this article,  
13 tax returns and return information obtained from the Tax Commissioner pursuant to an exchange  
14 of information agreement or otherwise pursuant to the provisions of §11-10-5d(d) through §11-  
15 10-5d(n) of this code which is in the possession of any officer, employee, agent, or representative  
16 of any local or municipal governmental entity or other governmental subdivision is subject to the  
17 confidentiality and disclosure restrictions set forth in this article: *Provided*, That such officers,  
18 employees, or agents may disclose the information in an official investigation, by a local or  
19 municipal governmental authority or agency charged with the duty and responsibility to administer  
20 the tax laws of the jurisdiction, into the amount of tax due under any lawful local or municipal tax  
21 administered by that authority or agency, or in any proceeding in which the local or municipal  
22 governmental subdivision, authority, or agency is a party before a court of competent jurisdiction  
23 to collect or ascertain the amount of the tax. Unlawful disclosure of the information by any officer,  
24 employee, or agent of any local, municipal, or governmental subdivision is subject to the sanctions  
25 set forth in this article.

26 (b) *Definitions.* — For purposes of this section:

27 (1) *Background file document.* — The term “background file document”, with respect to a  
28 written determination, includes the request for that written determination, any written material  
29 submitted in support of the request and any communication (written or otherwise) between the  
30 state Tax Department and any person outside the state Tax Department in connection with the  
31 written determination received before issuance of the written determination.

32 (2) *Disclosure.* — The term “disclosure” means making known to any person in any  
33 manner whatsoever a return or return information.

34           (3) *Inspection.* — The terms “inspection” and “inspected” means any examination of a  
35 return or return information.

36           (4) *Return.* — The term “return” means any tax or information return or report, declaration  
37 of estimated tax, claim, or petition for refund or credit or petition for reassessment that is required  
38 by, or provided for, or permitted under the provisions of this article (or any article of this chapter  
39 administered under this article) which is filed with the Tax Commissioner by, on behalf of, or with  
40 respect to any person and any amendment or supplement thereto, including supporting  
41 schedules, attachments, or lists which are supplemental to, or part of, the filed return ~~so filed~~.

42           (5) *Return information.* — The term “return information” means:

43           (A) A taxpayer’s identity; the nature, source, or amount of his or her income, payments,  
44 receipts, deductions, exemptions, credits, assets, liabilities, net worth, tax liability, tax withheld,  
45 deficiencies, overassessments, or tax payments, whether the taxpayer’s return was, is being, or  
46 will be examined or subject to other investigation or processing, or any other data received by,  
47 recorded by, prepared by, furnished to, or collected by the Tax Commissioner with respect to a  
48 return or with respect to the determination of the existence, or possible existence, of liability (or  
49 the amount thereof) or by any person under the provisions of this article (or any article of this  
50 chapter administered under this article) for any tax, additions to tax, penalty, interest, fine,  
51 forfeiture, or other imposition or offense; and

52           (B) Any part of any written determination or any background file document relating to such  
53 written determination. “Return information” does not include, however, data in a form which cannot  
54 be associated with or otherwise identify, directly or indirectly, a particular taxpayer. Nothing in the  
55 preceding sentence, or in any other provision of this code, shall be construed to require the  
56 disclosure of standards used or to be used for the selection of returns for examination or data  
57 used or to be used for determining such standards.

58           (6) *Tax administration.* — The term “tax administration” means:

59           (A) The administration, management, conduct, direction, and supervision of the execution

60 and application of the tax laws or related statutes of this state and the development and  
61 formulation of state and local tax policy relating to existing or proposed state and local tax laws  
62 and related statutes of this state; and

63 (B) Includes assessment, collection, enforcement, litigation, publication, and statistical  
64 gathering functions under the laws of this state and of local governments.

65 (7) *Taxpayer identity.* — The term “taxpayer identity” means the name of a person with  
66 respect to whom a return is filed, his or her mailing address, his or her taxpayer identifying  
67 number, or a combination thereof.

68 (8) *Taxpayer return information.* — The term “taxpayer return information” means return  
69 information as defined in §11-10-5d(b)(5) of this code which is filed with, or furnished to, the Tax  
70 Commissioner by or on behalf of the taxpayer to whom such return information relates.

71 (9) *Written determination.* — The term “written determination” means a ruling,  
72 determination letter, technical advice memorandum, or letter or administrative decision issued by  
73 the Tax Commissioner.

74 (c) *Criminal penalty.* — Any officer, employee, or agent (or former officer, employee, or  
75 agent) of this state or of any county, municipality, or governmental subdivision who violates this  
76 section shall be guilty of a misdemeanor and, upon conviction thereof, shall be fined not more  
77 than \$1,000, or imprisoned for not more than one year, or both, together with costs of prosecution.

78 (d) *Disclosure to designee of taxpayer.* — Any person protected by the provisions of this  
79 article may, in writing, waive the secrecy provisions of this section for ~~such~~ any purpose and ~~such~~  
80 any period as he or she ~~shall therein state~~ states in the written waiver. The Tax Commissioner  
81 may, subject to such requirements and conditions as he or she may prescribe, thereupon release  
82 to designated recipients such taxpayer’s return or other particulars filed under the provisions of  
83 the tax articles administered under the provisions of this article, but only to the extent necessary  
84 to comply with a request for information or assistance made by the taxpayer to such other person.  
85 However, return information shall not be disclosed to such person or persons if the Tax

86 Commissioner determines that such disclosure would seriously impair administration of this  
87 state's tax laws.

88 (e) *Disclosure of returns and return information for use in criminal investigations.* —

89 (1) *In general.* — Except as provided in §11-10-5d(e)(3) of this code, any return or return  
90 information with respect to any specified taxable period or periods shall, pursuant to and upon the  
91 grant of an ex parte order by a federal district court judge, federal magistrate, or circuit court judge  
92 of this state, under §11-10-5d(e)(2) of this code, be open (but only to the extent necessary as  
93 provided in such order) to inspection by, or disclosure to, officers and employees of any federal  
94 agency, or of any agency of this state, who personally and directly engaged in:

95 (A) Preparation for any judicial or administrative proceeding pertaining to the enforcement  
96 of a specifically designated state or federal criminal statute to which this state, the United States,  
97 or such agency is or may be a party;

98 (B) Any investigation which may result in such a proceeding; or

99 (C) Any state or federal grand jury proceeding pertaining to enforcement of such a criminal  
100 statute to which this state, the United States, or such agency is or may be a party. Such inspection  
101 or disclosure shall be solely for the use of such officers and employees in such preparation,  
102 investigation, or grand jury proceeding.

103 (2) *Application of order.* — Any United States attorney, any special prosecutor appointed  
104 under Section 593 of Title 28, United States Code, or any attorney in charge of a United States  
105 justice department criminal division organized crime strike force established pursuant to Section  
106 510 of Title 28, United States Code, may authorize an application to a circuit court judge or  
107 magistrate, as appropriate, for the order referred to in §11-10-5d(e)(1) of this code. Any  
108 prosecuting attorney of this state may authorize an application to a circuit court judge of this state  
109 for the order referred to in §11-10-5d(e)(1) of this code. Upon the application, the judge or  
110 magistrate may grant such order if he or she determines on the basis of the facts submitted by  
111 the applicant that:

112 (A) There is reasonable cause to believe, based upon information believed to be reliable,  
113 that a specific criminal act has been committed;

114 (B) There is reasonable cause to believe that the return or return information is or may be  
115 relevant to a matter relating to the commission of such act; and

116 (C) The return or return information is sought exclusively for use in a state or federal  
117 criminal investigation or proceeding concerning such act and the information sought to be  
118 disclosed cannot reasonably be obtained, under the circumstances, from another source.

119 (3) The Tax Commissioner may not disclose any return or return information under §11-  
120 10-5d(e)(1) of this code if he or she determines and certifies to the court that the disclosure would  
121 identify a confidential informant or seriously impair a civil or criminal tax investigation.

122 (f) *Disclosure to person having a material interest.* — The Tax Commissioner may,  
123 pursuant to legislative ~~regulations~~ rules promulgated by him or her, and upon such terms as he  
124 or she may require, disclose a return or return information to a person having a material interest  
125 ~~therein~~ in the return or return information: *Provided*, That such disclosure shall only be made if  
126 the Tax Commissioner determines, in his or her discretion, that the disclosure would not seriously  
127 impair administration of this state's tax laws.

128 (g) *Statistical use.* — This section shall not be construed to prohibit the publication or  
129 release of statistics ~~se~~ classified as to prevent the identification of particular returns and the items  
130 thereof.

131 (h) *Disclosure of amount of outstanding lien.* — If notice of lien has been recorded  
132 pursuant to §11-10-12 of this code, the amount of the outstanding obligation secured by such lien  
133 may be disclosed to any person who furnishes written evidence satisfactory to the Tax  
134 Commissioner that such person has a right in the property subject to the lien or intends to obtain  
135 a right in such property.

136 (i) *Reciprocal exchange.* — The Tax Commissioner may, pursuant to written agreement,  
137 permit the proper officer of the United States, or the District of Columbia, or any other state, or

138 any political subdivision of this state, or his or her authorized representative, who is charged by  
139 law with responsibility for administration of a similar tax, to inspect reports, declarations, or returns  
140 filed with the Tax Commissioner or may furnish to such officer or representative a copy of any  
141 document, provided any other jurisdiction grants substantially similar privileges to the Tax  
142 Commissioner or to the Attorney General of this state: *Provided*, That pursuant to written  
143 agreement the Tax Commissioner may provide to the assessor of any county, sheriff of any  
144 county, or the mayor of any West Virginia municipality the federal employer identification number  
145 of any business being carried on within the jurisdiction of the requesting assessor, sheriff, or  
146 mayor. The disclosure shall be only for the purpose of, and only to the extent necessary in, the  
147 administration of tax laws: *Provided, however*, That the information may not be disclosed to the  
148 extent that the Tax Commissioner determines that such disclosure would identify a confidential  
149 informant or seriously impair any civil or criminal tax investigation.

150 (j) *Exchange with municipalities and counties*. —

151 (1) The Tax Commissioner shall, upon the written request of the mayor or governing body  
152 of any West Virginia municipality, allow the duly authorized agent of the municipality to inspect  
153 and make copies of the state business and occupation tax return filed by taxpayers of the  
154 municipality and any other state tax returns (including, but not limited to, consumers sales and  
155 service tax return information and health care provider tax return information) ~~as may be~~ that is  
156 reasonably requested by the municipality. Such inspection or copying shall include disclosure to  
157 the authorized agent of the municipality for tax administration purposes of all available return  
158 information from files of the tax department relating to taxpayers who transact business within the  
159 municipality. The Tax Commissioner shall be permitted to inspect or make copies of any tax return  
160 and any return information or other information related thereto in the possession of any  
161 municipality, or its employees, officers, agents, or representatives, that has been submitted to or  
162 filed with the municipality by any person for any tax including, but not limited to, the municipal  
163 business and occupation tax, public utility tax, municipal license tax, tax on purchases of



164 intoxicating liquors, license tax on horse racing or dog racing, and municipal amusement tax.

165 (2) The Tax Commissioner shall, upon the written request of the county commission of a  
166 West Virginia county, allow the duly authorized agent of the county to inspect and make copies  
167 of the following records related to tax on the sale of intoxicating liquor and wine:

168 (A) All records of the Tax Commissioner, including available return information, related to  
169 the collection of tax in the county or the remittance of tax to the county pursuant to §60-3-9d or  
170 §60-3A-21 of this code; and

171 (B) All records of the Tax Commissioner, including available return information, related to  
172 the collection of tax within the corporate limits of a municipality within the county or the remittance  
173 of tax to a municipality within the county pursuant to §60-3-9d or §60-3A-21 of this code.

174 (3) The Tax Commissioner shall, upon the written request of the mayor or governing body  
175 of a West Virginia municipality, allow the duly authorized agent of the municipality to inspect and  
176 make copies of the following records related to tax on the sale of intoxicating liquor and wine:

177 (A) All records of the Tax Commissioner, including available return information, related to  
178 the collection of tax within the corporate limits of the municipality or the remittance of tax to the  
179 municipality pursuant to §60-3-9d and §60-3A-21 of this code;

180 (B) All records of the Tax Commissioner, including available return information, related to  
181 the collection of tax within the county in which the municipality is located but outside the corporate  
182 limits of another municipality pursuant to §60-3-9d and §60-3A-21 of this code; and

183 (C) All records of the Tax Commissioner, including available return information, related to  
184 the remittance of tax to the county in which the municipality is located pursuant to §60-3-9d and  
185 §60-3A-21 of this code.

186 (k) *Release of administrative decisions.* — The Tax Commissioner shall release to the  
187 public his or her administrative decisions, or a summary thereof: *Provided,* That unless the  
188 taxpayer appeals the administrative decision to a circuit court or waives in writing his or her rights  
189 to confidentiality, any identifying characteristics or facts about the taxpayer shall be omitted or

190 modified to an extent so as to not disclose the name or identity of the taxpayer.

191 (l) *Release of taxpayer information.* — If the Tax Commissioner believes that enforcement  
192 of the tax laws administered under this article will be facilitated and enhanced thereby, he or she  
193 shall disclose, upon request, the names and address of persons:

194 (A) Who have a current business registration certificate;

195 (B) Who are licensed employment agencies;

196 (C) Who are licensed collection agencies;

197 (D) Who are licensed to sell drug paraphernalia;

198 (E) Who are distributors of gasoline or special fuel;

199 (F) Who are contractors;

200 (G) Who are transient vendors;

201 (H) Who are authorized by law to issue a sales or use tax exemption certificate;

202 (I) Who are required by law to collect sales or use taxes;

203 (J) Who are foreign vendors authorized to collect use tax;

204 (K) Whose business registration certificate has been suspended or canceled or not  
205 renewed by the Tax Commissioner;

206 (L) Against whom a tax lien has been recorded under §11-10-12 of this code (including  
207 any particulars stated in the recorded lien);

208 (M) Against whom criminal warrants have been issued for a criminal violation of this state's  
209 tax laws; or

210 (N) Who have been convicted of a criminal violation of this state's tax laws.

211 (m) *Disclosure of return information to child support enforcement division.* —

212 (1) *State return information.* — The Tax Commissioner may, upon written request, disclose  
213 to the child support enforcement division created by §48A-2-1 *et seq.* of this code:

214 (A) Available return information from the master files of the tax department relating to the  
215 Social Security account number, address, filing status, amounts, and nature of income and the

216 number of dependents reported on any return filed by, or with respect to, any individual with  
217 respect to whom child support obligations are sought to be enforced; and

218 (B) Available state return information reflected on any state return filed by, or with respect  
219 to, any individual described in §11-10-5d(m)(1)(A) of this code relating to the amount of the  
220 individual's gross income, but only if such information is not reasonably available from any other  
221 source.

222 (2) *Restrictions on disclosure.* — The Tax Commissioner shall disclose return information  
223 under §11-10-5d(m)(1) of this code only for purposes of, and to the extent necessary in, collecting  
224 child support obligations from and locating individuals owing such obligations.

225 (n) *Disclosure of names and addresses for purposes of jury selection.* — The Tax  
226 Commissioner shall, at the written request of a circuit court or the chief judge thereof, provide to  
227 the circuit court within 30 calendar days a list of the names and addresses of individuals residing  
228 in the county or counties comprising the circuit who have filed a state personal income tax return  
229 for the preceding tax year. The list provided shall set forth names and addresses only. The request  
230 shall be limited to counties within the jurisdiction of the requesting court.

231 The court, upon receiving the list or lists, shall direct the jury commission of the appropriate  
232 county to merge the names and addresses with other lists used in compiling a master list of  
233 residents of the county from which prospective jurors are to be chosen. Immediately after the  
234 master list is compiled, the jury commission shall cause the list provided by the Tax Commissioner  
235 and all copies thereof to be destroyed and shall certify to the circuit court and to the Tax  
236 Commissioner that the lists have been destroyed.

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

### **ARTICLE 3. SALES BY COMMISSIONER.**

**§60-3-9d. Tax on purchases of intoxicating liquors inside and outside corporate limits of municipalities.**

1 (a)(1) For the purpose of providing financial assistance to and for the use and benefit of  
2 the various counties and municipalities of this state, there is hereby levied a tax upon all  
3 purchases ~~outside the corporate limits of any municipality~~ of intoxicating liquor from state stores  
4 or other agencies of the Alcohol Beverage Control Commissioner, of wine from any person  
5 licensed to sell wine at retail under the provisions of §60-8-1 *et seq.* of this code, and of wine from  
6 distributors licensed to sell or distribute wine under the provisions of §60-8-1 *et seq.* of this code.  
7 The tax shall be five percent of the purchase price and shall be added to and collected with the  
8 purchase price by the commissioner, by the person licensed to sell wine at retail, or by the  
9 distributor licensed to sell or distribute wine, as the case may be: *Provided*, That ~~no such~~ the tax  
10 ~~shall~~ may not be collected on the intoxicating liquors sold by or purchased from holders of a  
11 license issued under the provisions of §60-7-1 *et seq.* of this code: *Provided, however*, That ~~no~~  
12 ~~such~~ the tax ~~shall~~ may not be collected on purchases of intoxicating liquors or wine in the original  
13 sealed package for the purpose of resale in the original sealed package if the final purchase of  
14 such intoxicating liquors or wine is subject to the tax imposed under this section, under §8-13-7  
15 of this code, or under §60-3A-21 of this code. This section ~~shall~~ may not be interpreted to  
16 authorize a purchase for resale exemption in contravention of §11-15-9a of this code.

17 (2) (A) All such tax collected within one mile of the corporate limits of any municipality  
18 within the state shall be remitted to such municipality; all other tax ~~se~~ collected shall be remitted  
19 to the county ~~wherein~~ in which it was collected: *Provided*, That where the corporate limits of more  
20 than one municipality ~~be~~ is within one mile of the place of collection of such tax, all such tax  
21 collected shall be divided equally among each of said municipalities: *Provided, however*, That  
22 such mile is measured by the most direct hard surface road or access way usually and customarily  
23 used as ingress and egress to the place of tax collection.

24 (B) Effective July 1, 2018, all such tax collected within the corporate limits of any  
25 municipality within the state shall be remitted to the municipality. All such tax collected outside of  
26 the corporate limits of any municipality shall be remitted to the county in which the tax is collected.

27 (C) When determining whether the tax is collected within the corporate limits of any  
28 municipality, a seller shall use the sourcing rules provided in §11-15B-1 et seq. of this code.

29 (3) *Rulemaking.* — The West Virginia Alcohol Beverage Control Commissioner by  
30 appropriate rules and regulations shall provide for the collection of such tax upon all purchases  
31 outside the corporate limits of any municipality of intoxicating liquor from state stores or other  
32 agencies of the Alcohol Beverage Control Commissioner, separation or proration of the same and  
33 distribution thereof to the respective counties and municipalities for which the same shall be  
34 collected. The Tax Commissioner by appropriate rules and regulations shall provide for the  
35 collection of such tax upon all purchases outside the corporate limits of any municipality of wine  
36 from any person licensed to sell wine at retail under §60-8-1 et seq. of this code, or from  
37 distributors licensed to sell or distribute wine under the provisions of said article, and shall also  
38 provide for separation or proration of the same and distribution thereof to the respective counties  
39 and municipalities for which the same shall be collected. such rules and regulations shall provide  
40 that all such taxes shall be deposited with the State Treasurer and distributed quarterly by the  
41 Treasurer upon warrants of the Auditor payable to the counties and municipalities. (A) The Tax  
42 Commissioner shall propose rules for promulgation in accordance with the requirements of §29A-  
43 3-1 et seq. of this code to provide for the collection of the tax required by this section. The Tax  
44 Commissioner may promulgate emergency rules in accordance with §29A-3-15 of this code, as  
45 necessary, to carry out the requirements of this section.

46 (B) The West Virginia Alcohol Beverage Control Commissioner may propose rules for  
47 promulgation in accordance with the requirements of §29A-3-1 et seq. of this code to provide for  
48 the collection of the tax required by this section. The West Virginia Alcohol Beverage Control  
49 Commissioner may promulgate emergency rules in accordance with §29A-3-15 of this code, as  
50 necessary, to carry out the requirements of this section.

51 (b) For purposes of this section, terms will have the same meaning as provided in §8-13-  
52 7(b) of this code.

**ARTICLE 3A. SALES BY RETAIL LIQUOR LICENSEES.**

**§60-3A-21. Tax on purchases of liquor.**

1 (a) For the purpose of providing financial assistance to and for the use and benefit of the  
2 various counties and municipalities of this state, there is hereby levied tax upon all purchases of  
3 liquor from retail licensees. The tax shall be five percent of the purchase price and shall be added  
4 to and collected with the purchase price by the retail licensee.

5 (b) (1) All such tax collected within the corporate limits of a municipality in this state shall  
6 be remitted to such municipality; all such tax collected outside of but within one mile of the  
7 corporate limits of any municipality shall be remitted to such municipality; and all other tax so  
8 collected shall be remitted to the county ~~wherein~~ in which it was collected: *Provided*, That where  
9 the corporate limits of more than one municipality ~~be~~ is within one mile of the place of collection  
10 of such tax, all such tax collected shall be divided equally among each of such municipalities:  
11 *Provided, however*, That such mile is measured by the most direct hard surface road or access  
12 way usually and customarily used as ingress and egress to the place of tax collection.

13 (2) Effective July 1, 2018, all such tax collected within the corporate limits of any  
14 municipality within the state shall be remitted to the municipality. All such tax collected outside of  
15 the corporate limits of any municipality shall be remitted to the county in which the tax is collected.

16 (3) The sourcing standards for the collection of tax pursuant to this section are the sourcing  
17 standards for the collection of local taxes provided in §11-15B-1 et seq. of this code.

18 (c) The Tax Commissioner, by appropriate rule promulgated pursuant to §29A-3-1 *et seq.*  
19 of this code, shall provide for the collection of such tax upon all purchases from retail licensees,  
20 separation or proration of the same, and distribution thereof to the respective counties and  
21 municipalities for which the same shall be collected. Such rule shall provide that all such taxes  
22 shall be deposited with the state Treasurer and distributed quarterly by the state Treasurer upon  
23 warrants of the Auditor payable to the counties and municipalities.

CS for SB 275