

WEST VIRGINIA LEGISLATURE

2018 REGULAR SESSION

ENROLLED

House Bill 4529

BY DELEGATE ROHRBACH

[Passed March 8, 2018; in effect ninety days from passage.]

1 AN ACT to amend and reenact §8-13-25 of the Code of West Virginia, 1931, as amended, relating
2 to oath by municipal official certifying list of delinquent business and occupation taxes;
3 and providing that official is not subject to penalties for disclosure.

Be it enacted by the Legislature of West Virginia:

ARTICLE 13. TAXATION AND FINANCE.

§8-13-25. Delinquent list preparation.

1 (a) Notwithstanding the prohibition on disclosure set forth in §11-10-5d(a) of this code, the
2 official designated to conduct publication of delinquent business and occupation taxes provided
3 for by §8-13-24 of this code shall prepare the delinquent list in a manner set forth in the ordinance,
4 so long as it is consistent with the requirements and limitations set forth herein. The ordinance
5 shall require the designated code official adopt policies and procedures designed to verify each
6 delinquency prior to publication.

7 (b) The delinquent list may include the name of the delinquent taxpayer and the year or
8 years in which the delinquency arises.

9 (c) For each delinquent list published by the municipality, and prior to the publication, the
10 official designated in the ordinance to oversee or conduct the publication shall take an oath, to be
11 included in or attached to the delinquent list, certified by the city clerk or some other person duly
12 authorized to administer oaths, in form and effect as follows:

13 "I, _____ (municipal official title) of _____, do swear,
14 to the best of my knowledge and belief, that the foregoing list of delinquent business and
15 occupation taxes to be published on _____, is complete and accurate, and, as of
16 _____ (date of certification), that I have not received payment from any of the
17 entities listed for the delinquent amounts included in the list."

18 (d) Nothing in this section shall be construed to subject the official designated to conduct
19 publication of delinquent Business and Occupation Taxes under this section, or his or her
20 representative or designee, to the penalties set forth in §11-10-5d(c) or any other penalty set forth
21 in §11-10-5d *et seq.* of this code.

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

.....
Chairman, House Committee

.....
Chairman, Senate Committee

Originating in the House.

In effect ninety days from passage.

.....
Clerk of the House of Delegates

.....
Clerk of the Senate

.....
Speaker of the House of Delegates

.....
President of the Senate

The within this the.....
day of, 2018.

.....
Governor