

WEST VIRGINIA LEGISLATURE

2018 REGULAR SESSION

Introduced

House Bill 4529

BY DELEGATE ROHRBACH

[Introduced February 13, 2018; Referred
to the Committee on the Judiciary.]

1 A BILL 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(s)~~
8 year or years in which the delinquency arises.

9 (c) For each delinquent list published by the municipality, and prior to ~~such~~ the publication,
10 the official designated in the ordinance to oversee or conduct the publication shall take an oath,
11 to be included in or attached to the delinquent list, certified by the city clerk or some other person
12 duly 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 ~~the~~
16 ~~date of this oath~~ _____ (date of certification), that I have not received
17 payment from any of the 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.

NOTE: The purpose of this bill is to clarify language in the oath required to be signed by a municipal official certifying the amounts of delinquency for B & O taxes in a published list. The bill permits the certification to be as of a date certain instead of the date the oath is signed or the list is published since some delinquencies may be paid between the time of certification and the actual date of publication. The bill clarifies that the official signing the oath is not subject to the misdemeanor penalties in §11-10-5d(c) of the code.

Strike-throughs indicate language that would be stricken from a heading or the present law and underscoring indicates new language that would be added.