

WEST VIRGINIA LEGISLATURE

2024 REGULAR SESSION

Committee Substitute

for

Senate Bill 758

By Senator Grady

[Originating in the Committee on Government

Organization; reported February 16, 2024]

1 A BILL to amend and reenact §11-8-26 of the Code of West Virginia, 1931, as amended, relating to
2 unlawful expenditures by local fiscal bodies; and prohibiting obligating local fiscal bodies
3 beyond current fiscal year, subject to exceptions.

Be it enacted by the Legislature of West Virginia:

ARTICLE **8.** **LEVIES.**

§11-8-26. Unlawful expenditures by local fiscal body.

1 (a) Except as provided in §11-8-14b, §11-8-25a, and §11-8-26a of this code, or subsection
2 (b) of this section, a local fiscal body shall may not expend money or incur obligations:

- 3 (1) In an unauthorized manner;
4 (2) For an unauthorized purpose;
5 (3) In excess of the amount allocated to the fund in the levy order; or
6 (4) In excess of the funds available for current expenses.

7 (b) Local fiscal bodies may not obligate funds beyond the current fiscal year except for
8 contracts executed to procure technology licensing service agreements. Local fiscal bodies shall
9 justify entering into multi-year technology license service agreements by maintaining
10 documentation of material fiscal savings to the body.

11 ~~(b)~~ (c) Notwithstanding the foregoing and any other provision of law to the contrary, a local
12 fiscal body or its duly authorized officials may not be penalized for a casual deficit which does not
13 exceed its approved levy estimate by more than three percent: *Provided*, That such casual deficit
14 is satisfied in the levy estimate for the succeeding fiscal year: *Provided, however*, That in
15 calculating a deficit for purposes of this section, account shall not be taken of any amount for which
16 the local fiscal body may be liable for the unfunded actuarial accrued liability of the West Virginia
17 Retiree Health Benefit Trust Fund or any amount allocated to the local fiscal body as an employer
18 annual required contribution that exceeds the minimum annual employer payment component of
19 the contribution, all as provided under §5-16D-1 *et seq.* of this code.

