

WEST VIRGINIA LEGISLATURE

2018 REGULAR SESSION

Introduced

Senate Bill 468

BY SENATORS GAUNCH AND BOSO

[Introduced February 2, 2018; Referred
to the Committee on Government Organization]

1 A BILL to amend and reenact §12-4-7 of the Code of West Virginia, 1931, as amended, relating
2 to changing the date for submission of the Auditor's annual report; adding the President
3 of the Senate and the Speaker of the House of Delegates as recipients of the annual
4 report; and adding requirement that certain salary information be included in the report for
5 the prior calendar year.

Be it enacted by the Legislature of West Virginia:

ARTICLE 4. ACCOUNTS, REPORTS, AND GENERAL PROVISIONS.

§12-4-7. Annual state dollar report of Auditor.

1 The ~~annual report of the Auditor shall be furnished~~ furnish annually to the Governor, the
2 President of the Senate, and the Speaker of the House of Delegates by December 31 on or before
3 February 1, a report detailing financial information for the prior calendar and fiscal year. ~~following~~
4 ~~after the end of the fiscal year~~ It shall contain a statement of the receipts and disbursements,
5 under the proper general heads, during the preceding fiscal year, and show the balance in the
6 Treasury at the beginning and end of that year. It shall also contain an estimate of the revenue
7 and expenditures for the current year, with similar statements and estimates respecting the school
8 fund. It shall show the indebtedness of the state and the balances standing at the end of the year
9 to the credit of the several unexpired appropriations, specifying in each case the date when the
10 appropriation was made. It shall also contain information relating to the salaries of state
11 employees, including notation of salaries greater than \$80,000 paid during the prior calendar year.
12 The report shall be accompanied with an explanation of the amounts of receipts and
13 disbursements and the balances and estimates reported. In it the Auditor shall point out any
14 defects which may occur to him or her in the revenue laws. Furthermore, the Auditor shall suggest
15 the remedies for those deficits. If the Auditor is of the opinion that the future revenue is likely to
16 prove insufficient, then the Auditor shall recommend plans for increasing the revenue and suggest
17 new subjects of taxation, or additional taxes on the old, as he or she may deem proper.

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NOTE: The purpose of this bill is to correct the date for submission of the Auditor's annual State Dollar Report. The bill additionally includes a requirement that the report include top salaries of the state employees during the prior calendar year.

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