

**EMERGENCY ORDER
OF
THE STATE TAX COMMISSIONER**

SUSPENDING CHARITABLE BINGO AND RAFFLE LICENSES

WHEREAS, The Governor of the State of West Virginia has declared a State of Emergency for all counties in West Virginia in response to the COVID-19 pandemic; and

WHEREAS, a large-scale threat to the health and safety of the people of this state exists because of the COVID-19 virus; and

WHEREAS, President Donald Trump's coronavirus guidelines for America instruct citizens to avoid social gathering in groups of more than 10 people; and

WHEREAS, Governor Jim Justice has declared that it is in the interest of public health that gatherings in areas where people tend to gather in close proximity be limited to the extent reasonably possible; and

WHEREAS, Governor Jim Justice has delegated authority to each state agency pursuant to his State of Emergency Declaration to take such measures as each agency deems necessary to effectuate the Executive Order,

NOW THEREFORE, I, DALE STEAGER, Tax Commissioner of the State of West Virginia, pursuant to the powers vested in me by Executive Order No. 2-20 of the Governor of West Virginia, and under the authority of sections 47-20-23(h)(1) and 47-21-21(h)(1) of the West Virginia Code, hereby **DECLARE** and **ORDER** that all charitable bingo licenses and all charitable raffle licenses issued by the State Tax Division of the West Virginia Department of Revenue be **SUSPENDED**, and that no bingo occasions or raffle occasions be conducted by licensees until Governor Jim Justice lifts the State of Emergency, and the licensee is notified by the Tax Commissioner that the period of suspension has ended.

This order is deemed necessary for the immediate preservation of the public health, safety, and general welfare, to stay the spread of the respiratory disease now known as COVID-19.

Violations of this **ORDER** may result in sanctions against the licenses of the organization, including further suspension, revocation, or refusal to renew the license; imposition of civil money penalties; and possible criminal prosecution.

BY ORDER OF THE STATE TAX COMMISSIONER

This 20th day of March 2020



Dale W. Steager,
State Tax Commissioner

W. Va. Code § 47-20-23(h)(1) reads:

(h) Notwithstanding any other provision of this article, the commissioner may issue an emergency order suspending a bingo license in the following manner:

(1) An emergency order may be issued only when the commissioner believes that:

(a) There has been a criminal violation of this article;

(b) Such action is necessary to prevent a criminal violation of this article;

or

(c) Such action is necessary for the immediate preservation of the public peace, health, safety, morals, good order or general welfare.

(2) The emergency order shall set forth the grounds upon which it is issued, including a statement of facts constituting the alleged emergency necessitating such action. This order shall be served by personal or substituted service on the licensee or the person who applied for the license on behalf of the licensee.

(3) The emergency order is effective immediately upon issuance and service upon the licensee.

(4) Within five days after issuance of an emergency order, the licensee may petition the Office of Tax Appeals to set a time and place for a hearing wherein the licensee may appear and show cause why its license should not be revoked.

W. Va. Code § 47-21-21(h)(1) reads

(h) Notwithstanding any other provision of this article, the commissioner may issue an emergency order suspending a raffle license under the following circumstances and in the following manner:

(1) An emergency order may be issued only when the commissioner believes that:

(i) There has been a criminal violation of this article;

(ii) Such action is necessary to prevent a criminal violation of this article; or

(iii) Such action is necessary for the immediate preservation of the public peace, health, safety, morals, good order or general welfare.

(2) The emergency order shall set forth the grounds upon which it is issued, including a statement of facts constituting the alleged emergency necessitating such action. This order shall be served by personal or substituted service on the licensee or the person who applied for the license on behalf of the licensee.

(3) The emergency order is effective immediately upon issuance and service upon the licensee.

(4) Within five days after issuance of an emergency order, the licensee may petition the Office of Tax Appeals to set a time and place for a hearing wherein the licensee may appear and show cause why its license should not be revoked.

(Emphasis added.)