WEST VIRGINIA CODE: §11-10-5AA

§11-10-5aa. Confidentiality of information obtained during telecommunications tax study.

(a) Section nineteen, article thirteen-b of this chapter was enacted in 2010, and required the Tax Commissioner to study the business of telecommunications service and related businesses. The Tax Commissioner completed the study and reported to the Legislature July 1, 2011. Notwithstanding the repeal of section nineteen, article thirteen-b of this chapter in 2012, the provisions of that section under which information obtained by the Tax Commissioner during the study of the business of telecommunications service and related businesses conducted pursuant to that statute is confidential and exempt from disclosure shall remain in full force and effect, as if fully set forth herein and as more fully set forth herein:

(1) Financial information and other data disclosed to the Tax Commissioner under the provisions of that section shall be considered confidential and exempt from article one, chapter twenty-nine-b of this code.

(2) Any information disclosed to the Tax Commissioner pursuant to the requirements of that section shall have all of the confidentiality protections given to a "return" under section five-d of article ten of this chapter and any disclosure not authorized by that section, or this section, shall be subject to all of the penalties provided for unlawful disclosure of a "return". It is unlawful for the Tax Commissioner or any person conducting the study, including any consultant under contract with the Tax Commissioner to assist in conducting the study, to disclose to any person not conducting the study any financial information or other data disclosed under that section. Such disclosure shall be a violation of the tax information confidentiality provisions of section five-d, article ten of this chapter.

(3) Nothing in this section may be construed as prohibiting the publication or release of statistics so classified as to prevent the identification of a particular person or entity.

(b) Any rules promulgated by the Tax Commissioner to implement the provisions of that section relating to confidentiality or exemptions under that section shall remain in full force and effect until amended or repealed pursuant to article three, chapter twenty-nine-a of this code.

WV Legislature