WEST VIRGINIA CODE: §11-10-5CC

§11-10-5cc. Disclosure of certain tax information to Commissioner of Highways.

(a) Notwithstanding any provision of this article to the contrary, the Tax Commissioner shall enter into a written agreement with the Commissioner of Highways of this state to disclose to designated employees of the Division of Highways:

(1) Whether a bidder for a contract with the Division of Highways has a current business registration certificate under article twelve of this chapter;

(2) Whether a contractor with the Division of Highways, or any subcontractor of that contractor, has had its current business registration certificate revoked or suspended under article twelve of this chapter;

(3) Whether a cease and desist order has been issued under article twelve of this chapter to a contractor working on a project for the Division of Highways or a subcontractor of that contractor working on a road construction or repair project;

(4) Whether a contractor bidding on a contract for a road construction project or repair project appears to be in compliance with the employer withholding tax requirements of this state as set forth in article twenty-one of this chapter based on information in Tax Division databases;

(5) Whether a contractor who has a contract with the Division of Highways for a road construction project or repair project appears to be in compliance with the employer withholding tax requirements of this state as set forth in article twenty-one of this chapter based on information in Tax Division databases;

(6) Whether a subcontractor of any contractor who has a contract with the Division of Highways for a road construction project or repair project appears to be in compliance with the employer withholding tax requirements of this state as set forth in article twenty-one of this chapter based on information in Tax Division databases;

(7) Whether a bidder for a highway construction contract is in good standing with the Tax Commissioner;

(8) Whether a contractor or subcontractor working on a project for the Division of Highways is in good standing with the Tax Commissioner and, if not in good standing, an explanation of why the contractor or subcontractor is not in good standing; and

(9) Whether a bidder, contractor or subcontractor currently has pending before the Office of Tax Appeals a contest concerning any assessment for additional tax or denial of a claim for refund or credit.

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(b) For purposes of this section, the term “good standing” means that the bidder, contractor or subcontractor has: (1) Filed all required tax returns due for taxes administered under this article; (2) paid all taxes shown to be due in the filed returns, including any interest and additions to tax; and (3) paid all withholding taxes for employees of the bidder, contractor or subcontractor required to be paid under this code.

(c) An agreement executed under subsection (a) of this section may be amended, from time to time, by the Tax Commissioner and the Commissioner of Highways.

(d) Information in the hands of the Commissioner of Highways or his or her designees pursuant to an agreement under this section shall enjoy the same level of confidentiality and protection as the information would enjoy in the hands of the Tax Commissioner.

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