

# WEST VIRGINIA CODE: §11-10-5U

## §11-10-5u. Disclosure of persons making retail sales of tobacco products.

Notwithstanding any provision of this article to the contrary, the Tax Commissioner shall, at least semiannually, provide to the commissioner of the West Virginia alcohol beverage control administration, the superintendent of the West Virginia state police and the Secretary of the Department of Health by April 1 and October of each year, a list of the names and business locations of each person who indicates on a new application for a business registration certificate or on a current application for renewal of a business registration certificate that the person sells or intends to sell cigarettes or other tobacco products to consumers: *Provided*, That when available, the Tax Commissioner will provide the name of the business owner, county of location, and the business description code: *Provided, however*, That the Tax Commissioner may also file a copy of the list provided to the commissioner of the West Virginia alcohol beverage control administration, the superintendent of the West Virginia state police and the Secretary of the Department of Health in the state register maintained by the Secretary of State, who shall make the list available for inspection and copying: *Provided further*, That the results of the inspections of retail establishments which sell tobacco products may be reported to the federal government by the commissioner of the West Virginia alcohol beverage control administration.