

WEST VIRGINIA CODE: §11-10-5V

§11-10-5v. Disclosure of tax information to the treasurer for return, recovery and disposition of unclaimed and abandoned property.

- (a) Notwithstanding any provision of this code to the contrary, if the information resides in Tax Division databases, the Tax Commissioner shall disclose to the state Treasurer the name, last known address and social security number, or federal employer identification number, as applicable, of persons or businesses, including joint or combined filers, to which tax refund checks have been issued by this state, which checks have gone unclaimed or uncashed for a period of more than six months after the issuance date of the check. Notwithstanding any provision of this code to the contrary, if the information is included in a Tax Division database, the Tax Commissioner shall disclose to the state Treasurer the date, check number, warrant number, transaction identification number, invoice number, and amount of any such unclaimed or uncashed refund check, and the Tax Commissioner's confirmation or denial of confirmation, as applicable, that the tax refund is currently due and payable to the payee or payees to whom the unclaimed or uncashed check was originally issued.
- (b) Disclosure of this information shall begin as soon as practicable after the effective date of this section on such schedule and under such arrangements as the treasurer and the Tax Commissioner may agree. Information so disclosed shall be used by the treasurer only for the purpose of administering and implementing the return, recovery and disposition of abandoned or unclaimed property in accordance with the provisions of article eight, chapter thirty-six of this code.
- (c) The treasurer as administrator for unclaimed property shall treat information obtained in accordance with this section as records of abandoned property in accordance with article eight, chapter thirty-six of this code, and shall use the information to facilitate locating owners of unclaimed tax refunds. Notwithstanding any provision of this code to the contrary, the treasurer may disclose any or all of the information to an owner, his or her personal representative, next of kin, attorney at law or a person entitled to inherit from the owner.
- (d) Of the information received by the treasurer under this section, only the name, city and state of the last known address of the payee or payees to whom the unclaimed or uncashed check was originally issued may be published by the treasurer, and only for the purpose of returning, recovering or disposing of unclaimed tax refunds. Tax information disclosed pursuant to this section to the treasurer shall remain confidential as provided by section five-d of this article, except to the extent disclosure is allowed under this section. The provisions of this section may not be construed to preclude or limit disclosure of tax information authorized by other provisions of this code.