WEST VIRGINIA CODE: §11-10-5W

§11-10-5w. Confidentiality and disclosure of information set forth in the oil and gas combined reporting form specified in subsection (d), section three-a, article thirteen-a of this chapter to county assessors, the Department of Environmental Protection and to the Public Service Commission; offenses; penalties.

- (a) Confidentiality of certain information reported on the oil and gas combined reporting form, exception. -- The following information provided by or on behalf of any person or entity on the oil and gas combined reporting form specified in subsection (d), section three-a, article thirteen-a of this chapter is confidential:
- (1) The natural resources account number (NRA);
- (2) Total gross revenue for oil or gas or both;
- (3) Working interest revenue for oil or gas or both;
- (4) The name and address of the owner of a working interest or override royalty interest in the well;
- (5) The ownership interest held by the owner of a working interest or override royalty interest in the well, expressed as a percentage or decimal equivalent, of total ownership of each listed owner; and
- (6) The income of any owner.

Such information is exempt from disclosure under section four, article one, chapter twenty-nine-b of this code, and shall be kept, held and maintained as confidential except to the extent the information is disclosable under subsections (b) and (c) of this section.

- (b) Disclosure to county assessors, Department of Environmental Protection and Public Service Commission authorized. -- Notwithstanding the provisions of section five-d, article ten of this chapter to the contrary, and notwithstanding any other provision of this code to the contrary, the Tax Commissioner may disclose the oil and gas combined reporting form specified in subsection (d), section three-a, article thirteen-a of this chapter, and information set forth thereon to county assessors, the Department of Environmental Protection and the Public Service Commission for the purpose of administering and implementing the assessment, administrative, oversight and regulatory functions and responsibilities with which they are charged by law.
- (c) Release and publication of information. --
- (1) Statistical and aggregate information. -- This section shall not be construed to prohibit the publication or release of summary statistical information derived from the oil and gas

 July 31, 2025

 Page 1 of 2

 S11-10-5W

combined reporting form, including summary statistical information derived from the items specified in subsection (a) of this section. Publication or release of such summary statistical information is authorized in the form of aggregated statistics, maps, articles, reports or professional talks, or in other forms, provided it is presented in accordance with generally accepted practices and in a manner so as to preclude the identification of particular oil and gas combined report filers and to preclude derivation or determination of information specified in subsection (a) of this section about particular oil and gas combined report filers.

- (2) Release and publication of certain information. -- Notwithstanding the provisions of this section to the contrary and notwithstanding any other provision of this code to the contrary, the Tax Commissioner, county assessors, the Department of Environmental Protection, and the Public Service Commission may publish or publicly release information provided by or on behalf of any person or entity in the oil and gas combined reporting form except for the information specified as confidential in subsection (a) of this section.
- (d) Penalty of unlawful disclosure. -- Any state, county or governmental subdivision employee or representative (including, but not limited to, any county assessor or any employee or representative of the West Virginia Department of Environmental Protection or the West Virginia Public Service Commission), who violates this section by making an unlawful or unauthorized disclosure of confidential information that is reported on the oil and gas combined reporting form is guilty of a misdemeanor and, upon conviction thereof, shall be fined not more than \$1,000 or confined in jail for not more than one year, or both fined and confined, and shall be assessed the cost of prosecution. As used in this section, the term "state, county or governmental subdivision employee or representative" includes, but is not limited to, any current or former state, county or municipal employee, officer, or commission or board member, and any state, county or municipal agency, institution, organization, contractor or subcontractor and any principal, officer, agent or employee thereof.
- (e) Effective July 1, 2006, this section shall have no force or effect.