WEST VIRGINIA CODE: §11-10-5Y

§11-10-5y. Disclosure of return information to Consolidated Public Retirement Board.

(a) The Tax Commissioner shall, upon written request, disclose to designated employees authorized by the Consolidated Public Retirement Board created by article ten-d, chapter five of this code:

(1) Available return information from the master files of the Tax Division relating to the social security account number, address, filing status, marital status, amounts, nature and source of income and the number of dependents reported on any return filed by, or with respect to, any individual receiving a disability annuity; and

(2) Available state return information reflected on any state return filed by, or with respect to, any individual described in this subsection relating to the amount of and sources of the individual's gross income.

(b) The Tax Commissioner shall disclose return information under this section only for purposes of assisting the Consolidated Public Retirement Board in its efforts to ascertain whether individuals receiving disability retirement benefits under any of the retirement systems which it administers continue to be eligible to receive their disability retirement benefits.

(c) The Consolidated Public Retirement Board and its employees shall maintain the confidentiality of information received under this section, except that the information may be disclosed during an administrative process, hearing or appeal, or other action relating to whether an individual receiving disability retirement benefits under any of the retirement systems which the board administers continues to be eligible to receive his or her disability retirement benefits.

(d) The provisions of subsection (c), section five-d of this article are applicable to all employees, officers and agents of the Consolidated Public Retirement Board who disclose information received pursuant to this section that is otherwise confidential under any provision of this code for purposes other than those specified in this section.

WV Legislature