WEST VIRGINIA CODE: §11-10C-2

§11-10C-2. Authorization of benefits-funded automated tax administration system purchasing program; reports; expiration of authority.

(a) The Tax Commissioner is hereby authorized to enter into contracts to finance and acquire an automated tax administration system and associated computer hardware and software for use in the registration of taxpayers, processing of remittances and returns and collection of delinquent taxes and any interest and penalties thereon and for general tax administration. The Tax Commissioner is further authorized to acquire the technical services and related services necessary to develop, implement and maintain such system and associated computer hardware and software.

(b) Prior to entering into any contract authorized by this article, the Tax Commissioner shall provide to the Joint Committee on Government and Finance a copy of the contract and a report setting forth a detailed summary of the terms of the contract, including the estimated amounts of vendor payments and other terms of financing anticipated under the contract and the date upon which vendor payments will end under the contract, and a description and the cost of the technical services and related services the Tax Commissioner determines is necessary to develop, implement and maintain the system and associated hardware or software to be acquired under the contract.

(c) The authority of the Tax Commissioner to enter into contracts to finance and acquire an automated tax administration system expires June 30, 2005. The expiration of that authority does not affect the authority of the Tax Commissioner to enter into contracts to maintain an automated tax administration system acquired pursuant to this section, including contracts for the acquisition of associated hardware, software or services after meeting the requirements of subsection (b) of this section.

WV Legislature