

# **WEST VIRGINIA CODE: §11-13J-10**

## **§11-13J-10. Public information relating to tax credit.**

(a) The Tax Commissioner shall annually publish in the State Register the name of every taxpayer asserting this credit on a tax return, and the amount of any credit asserted on a tax return under this article by each such taxpayer, and the confidentiality provisions of §11-1-4a or §11-10-5d of this code, or of any other provision of this code, do not apply to such information.

(b) The provisions of §11-13J-10(a) of this code shall have no force or effect on or after January 1, 2022.