WEST VIRGINIA CODE: §11-13J-11

§11-13J-11. Audits and examinations; information sharing.

(a) The Tax Commissioner may, at his or her discretion, perform joint audits or examinations with the West Virginia Development Office or independently audit or examine the books, records and other information, as appropriate, of any taxpayer or of any person, organization or entity which has filed an application for certification of a project plan under this article, or of any taxpayer which has asserted this credit on a tax return, or of any person, organization or entity believed to have relevant information.

(b) For purposes of joint audits, or any administrative or judicial proceeding or procedure relating to any tax credit taken, asserted or sought under this article, the Tax Commissioner may share such tax information as the Tax Commissioner may deem appropriate with the West Virginia Development Office, notwithstanding the provisions of section four-a, article one of this chapter or section five-d, article ten of said chapter, or any other provision of this code to the contrary.

WV Legislature