

WEST VIRGINIA CODE: §11-13MM-7

§11-13MM-7. Annual Reports.

The Tax Commissioner shall make an annual report, as soon as possible after the close of each tax year, of the actions taken by the West Virginia Tax Division with respect to the tax credits authorized pursuant to this article. This report shall be filed with the Joint Committee on Government and Finance. The report shall include at a minimum the amount of the credit claimed in the preceding tax year in each of the categories set forth in this article. Information set forth in the report shall be subject to the confidentiality restrictions of §11-10-1 *et seq.* of this code, and shall be redated and otherwise formatted and presented so as to preserve the confidentiality of taxpayers and tax information.