

# WEST VIRGINIA CODE: §11-14B-9

## **§11-14B-9. Exchange of information.**

(a) The Tax Commissioner may, as required by the terms of any agreement executed under section four of this article, forward to the proper officers of any party to such agreement any information in the Tax Commissioner's possession relative to the manufacture, receipt, sale, use, transportation or shipment of motor fuels by any person.

(b) The Tax Commissioner may disclose to the proper officers of any party to an agreement executed under section four of this article the location of offices, motor vehicles and other real and personal property of users of motor fuels.

(c) Information which the Tax Commissioner is authorized to disclose under this article, which is confidential information under article ten of this chapter when in the possession of the Tax Commissioner, shall be treated as confidential information by the recipient thereof and that information may be used only for tax administration purposes.

(d) In the event of any inconsistency between the disclosure of information rules specified in this article and the confidentiality rules provided in article ten of this chapter, the language of this article shall control.