WEST VIRGINIA CODE: §11-14C-4

§11-14C-4. Exchange of information; criminal penalty for unauthorized disclosure.

(a) The commissioner may enter into written agreements with duly constituted tax officials of other states and of the United States for the inspection of tax returns, the making of audits, the exchange of information relating to taxes administered by the commissioner pursuant to this article, and providing information relative to the production, manufacture, refining, compounding, receipt, sale, use, transportation, or shipment by any person of motor fuel.

(b) The commissioner may divulge tax information to the commissioner of the Division of Highways: Provided, That the information disclosure requirements of section five-d, article ten of this chapter are satisfied.

(c) The commissioner may provide to any person a list of licensees. The list shall state the name, business address and, if available, telephone number of each licensee on the list.

(d) Any person to whom tax information is divulged pursuant to this section is subject to the prohibitions and penalties prescribed in article ten of this chapter as though that person was an employee of the state Tax Division.

WV Legislature