

WEST VIRGINIA CODE: §11-6G-17

§11-6G-17. Operating fund for interstate commerce disclosure division in Auditor's office.

The Auditor shall establish a special operating fund in the state Treasury for the interstate commerce disclosure division in his or her office. The Auditor shall pay into the fund two percent of the gross receipts of all moneys collected as provided for in this article. Up to one percent of the gross receipts shall be transferred to the public utilities tax loss restoration fund created in section twenty-seven, article six of this chapter. From the fund, the Auditor shall reimburse the Tax Division and the Division of Motor Vehicles for the actual operating expenses incurred in the performance of its duties required by this article. The reimbursements to the Tax Division and Division of Motor Vehicles from the fund shall not exceed one third of one percent of the annual deposits to the fund per agency. Any moneys remaining in the special operating fund after reimbursement to the Tax Division and the Division of Motor Vehicles shall be used by the Auditor for funding the operation of the interstate commerce disclosure division located in his or her office.

The interstate commerce disclosure division is hereby granted authority and required to share any and all information obtained by the division in the implementation of this article with the State Auditor, Tax Commissioner and the Commissioner of Motor Vehicles to effectuate the collection of taxes and fees under this article. The Commissioner of Motor Vehicles is hereby authorized and required to share any and all information obtained by the Division of Motor Vehicles in the implementation of this article. The Commissioner of Motor Vehicles will supply to the interstate commerce disclosure division the names of, location or locations of and amount or amounts paid by West Virginia owners or operators of interstate motor vehicles registered under the terms of any proportional registration agreement. The Tax Commissioner is hereby authorized and required to share any and all information obtained by the Department of Tax and Revenue. The State Auditor and the interstate commerce disclosure division is hereby authorized and required to share any and all information obtained by the Auditor or the division.