WEST VIRGINIA CODE: §11B-1-6

§11B-1-6. Confidentiality of information.

(a) Information provided to secretary under expectation of confidentiality. -- Information that would be confidential under the laws of this state when provided to a division, agency, board, commission or office within the Department of Revenue shall be confidential when that information is provided to the secretary of the Department of Revenue or to an employee in the office of the secretary. The confidential information may be disclosed only: (1) To the applicable agency, board, commission or division of the department to which the information relates; or (2) in the manner authorized by provisions of this code applicable to that agency, board, commission or division. This confidentiality rule is a specific exemption from disclosure under article one, chapter twenty-nine-b of this code.

(b) Interdepartmental communication of confidential information. -- Notwithstanding any provision of this code to the contrary, information that by statute is confidential in the possession of any division, agency, board, commission or office of the Department of Revenue may be disclosed to the secretary, or an employee in the office of the secretary, who must safeguard the information and may not further disclose the information except under the same conditions, restrictions and limitations applicable to the administrator of the agency, board, commission, division or office of the department in whose hands the information is confidential: Provided, That nothing contained in this section shall be construed to require the disclosure to the secretary or to an employee in the office of the secretary of individually identifiable health care or other information that, under federal law, may not be disclosed by the administrator without subjecting the administrator or the agency, board, commission, division or office to sanctions or other penalties by the United States or any agency thereof. This confidentiality rule is a specific exemption from disclosure under article one, chapter twenty-nine-b of this code.

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