WEST VIRGINIA CODE CHAPTER 11B ARTICLE 1

WV Legislature

§11B-1-1. Department of Revenue; Office of Secretary of Revenue; Director of Budget; federal funds.

(a) The Department of Revenue and the office of secretary of revenue are continued in the executive branch of state government. Wherever in this code the words "office of secretary of tax and revenue" or "secretary of tax and revenue" are used, such words shall mean the office of secretary of revenue or the secretary of revenue. Wherever in this code the words "department of tax and revenue" are used, such words shall mean the Department of Revenue.

(b) The secretary of revenue shall be the chief executive officer of the department and director of the budget. The secretary shall be appointed by the Governor, by and with the advice and consent of the Senate, for a term not exceeding the term of the Governor.

(c) The Department of Revenue is hereby authorized to receive federal funds for deposit in compliance with §12-2-2 of this code and for expenditure only upon appropriation by the Legislature of this state and in accordance with §4-11-1 *et seq.* of this code.

(d) The secretary shall serve at the will and pleasure of the Governor. The annual compensation of the secretary shall be as specified in §6-7-2a of this code.

WV Legislature

§11B-1-2. Agencies, boards, commissions, divisions and offices comprising the department of finance and revenue.

(a) There shall be in the Department of Revenue the following agencies, boards, commissions, divisions and offices, including all of the allied, advisory, affiliated or related entities which are incorporated in and shall be administered as part of the Department of Revenue:

(1) The Alcohol Beverage Control Commissioner provided for in article sixteen, chapter eleven of this code and article one, chapter sixty of this code;

(2) The Division of Banking provided for in article two, chapter thirty-one-a of this code;

(3) The board of banking and financial institutions provided for in article three, chapter thirty-one-a of this code;

(4) The state budget office, heretofore known as the budget section of the Finance Division, Department of Administration, previously provided for in article two, chapter five-a of this code and now provided for in article two of this chapter;

(5) The agency of Insurance Commissioner provided for in article two, chapter thirty-three of this code;

(6) The lending and credit rate board provided for in chapter forty-seven-a of this code;

(7) The Lottery Commission and the position of lottery director provided for in article twenty-two, chapter twenty-nine of this code;

(8) The Municipal Bond Commission provided for in article three, chapter thirteen of this code;

(9) The office of tax appeals provided for in article ten-a, chapter eleven of this code;

(10) The state athletic commission provided for in article five-a, chapter twenty-nine of this code;

(11) The Tax Division provided for in article one, chapter eleven of this code; and

(12) The West Virginia Racing Commission provided for in article twenty-three, chapter nineteen of this code.

(b) The department shall also include any other agency, board, commission, division, office or unit subsequently incorporated in the department by the Legislature.

WV Legislature

§11B-1-3. Powers and duties of secretary, administrators, division heads and employees.

(a) The secretary shall have control and supervision of the Department of Revenue and shall be responsible for the work of each of its employees.

(b) The secretary shall have the power and authority specified in this article and article two, chapter five-f of this code and as specified elsewhere in this code, whether heretofore or hereinafter enacted by the Legislature and whether the code provision refers to the secretary of revenue or to the secretary of tax and revenue.

(c) The secretary has authority to assess agencies, boards, commissions, divisions and offices in the Department of Revenue for the payment of expenses of the office of the secretary.

(d) The secretary shall have plenary power and authority within and for the department to employ professional staff, including, but not limited to, certified public accountants, economists and attorneys, assistants and other employees as necessary for the efficient operation of the department.

(e) The secretary and administrators, division heads and other employees of the department shall perform the duties specified in this code for their respective offices or positions and shall also perform other duties as the Governor prescribes.

WV Legislature

§11B-1-4. Reports by secretary.

The secretary shall make an annual report to the Governor concerning the conduct of the department and the administration of the budget. The secretary shall also make other reports as the Governor may require. Copies of any such reports shall be submitted to the Legislature in the manner required by §5-1-20 of this code.

WV Legislature

§11B-1-5. Delegation of powers and duties by secretary.

The secretary may delegate powers and duties vested in the secretary to his or her assistants and employees, but the secretary shall be responsible for all official acts of the department.

WV Legislature

§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.

WV Legislature

§11B-1-7. Right of appeal from interference with functioning of agency.

Upon occasion of a showing that the application of the authority vested under the provisions of this article may interfere with the successful functioning of any department, institution or agency of the government, that department, institution or agency has the right of appeal to the Governor for review of the case and the decision or conclusion of the Governor shall control in appeals.

WV Legislature

§11B-1-8. Eliminating Division of Personnel Exemption for Tax Division personnel.

(a) Legislative findings and intent. —

(1) The several exemptions from centralized administration of the state's personnel have created multiple, redundant, inefficient, and overly complex personnel and human resources systems in several parts of state government; and

(2) Shifting to a centralized oversight system that includes necessary flexibility for all state departments—instead of a few favored agencies—would facilitate the streamlining of state government and the proper management of the state executive personnel systems.

(b) Definitions. — As used in this section:

(1) "Commissioner" means the Commissioner of the Tax Division of the Department of Revenue or his or her designee; and

(2) "Division" means the Tax Division of the Department of Revenue.

(c) Beginning on July 1, 2026, the division's authority to establish a classified system for personnel administration under this section is abolished and all personnel within the special merit system created under this section are subject to the provisions of §29-6-1 *et seq*. of this code except that:

(1) Any and all job classifications, specifications, and compensation structures established by the division, prior to July 1, 2026, by the authority granted under this section, shall transfer to the oversight and administration of the Division of Personnel; and

(2) Following the transfer, the Division of Personnel shall not modify the job classifications, specifications, and compensation structures created pursuant to this section prior to July 1, 2026, except with the consent of the Secretary of the Department of Revenue or as provided in §5F-2-9 of this code.

WV Legislature