WEST VIRGINIA CODE: §12-4-17

§12-4-17. Retention and disposal of Treasurer's records.

The Treasurer shall develop procedures for the storage, retention and disposal of records filed with, submitted to or created by the Treasurer's office. The procedures shall comply with the requirements for state records, as defined in section three, article eight, chapter five-a of this code, and for the reproduction and preservation of essential state records, as defined in section four, article eight, chapter five-a of this code. Preservation duplicates, as defined in section three, article eight, chapter five-a of this code, shall be maintained in an unalterable readable electronic media in accordance with industry standards, reviewed for accuracy and indexed, and shall have the same force and effect as the original records whether the original records are in existence or not. The procedures shall provide for the maintenance of the confidentiality of the records and ensure the director of the division of archives and history receives the records the director identifies as having historic value. The Treasurer shall purchase the equipment and supplies needed for record retention as part of his or her electronic commerce activities: Provided, That this section shall not limit the responsibility of the Treasurer to provide all documents necessary for the State Auditor, the Department of Revenue and the State Tax Department to complete their duties.

WV Legislature