WEST VIRGINIA CODE: §16-9D-6

§16-9D-6. Reporting of information; escrow installments.

(a) Reporting by distributors and other stamping agents. --

(1) Not later than twenty calendar days after the end of each calendar quarter, and more frequently if directed by the commissioner, each distributor or stamping agent shall submit information required by the commissioner to facilitate compliance with this article, including, but not limited to, a list by brand family of the total number of cigarettes of nonparticipating manufacturers, or in the case of roll your own, the equivalent stick count, for which the distributor or other stamping agent affixed West Virginia stamps and sold in West Virginia during the previous calendar quarter or otherwise paid the tax due for the cigarettes.

(2) The distributor or stamping agent shall maintain, and make available to the commissioner, all invoices and documentation of sales of all nonparticipating manufacturer cigarettes sold in West Virginia and any other information relied upon in reporting to the commissioner for a period of five years.

(b) Disclosure of information. -- The commissioner may disclose to the Attorney General of this state any information received under this article and requested by the Attorney General for purposes of determining compliance with and enforcing the provisions of this article. The commissioner and the Attorney General shall share with each other the information received under this article, and may share the information with other federal, state or local agencies only for purposes of enforcement of this article, article nine-b of this chapter, or corresponding laws of other states. The commissioner is further directed, upon request of a nonparticipating manufacturer, to disclose to that nonparticipating manufacturer any information that has been provided by a distributor or stamping agent as required by this section regarding the purchases from that manufacturer upon which tax stamps have been applied and cigarettes sold in West Virginia.(c) Verification of qualified escrow fund. -– The Attorney General may require at any time from the nonparticipating manufacturer proof, from the financial institution in which the manufacturer has established a qualified escrow fund for the purpose of compliance with article nine-b of this chapter, of the amount of money in the fund, exclusive of interest, the amount and date of each deposit to the qualified escrow fund, and the amount and date of each withdrawal from the fund.

(d) Requests for additional information. -– In addition to the information required to be submitted pursuant to this section, the Attorney General may require a stamping agent, distributor or tobacco product manufacturer to submit any additional information including, but not limited to, samples of the packaging or labeling of each brand family, that is necessary to enable the Attorney General to determine whether a tobacco product manufacturer is in compliance with this article.

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(e) Quarterly escrow installments. -– To promote compliance with the provisions of this article, a tobacco product manufacturer subject to the requirements of subdivision (2), subsection (a), section three of this article, who, in the opinion of the Attorney General, materially defaults in fully funding its escrow account timely and then cures the default shall make escrow deposits for the calendar year during which the default was cured and ensuing calendar years in quarterly installments during the year in which the sales covered by such deposits are made. The Attorney General may require production of information sufficient to enable the Attorney General to determine the adequacy of the amount of the installment deposit.

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