WEST VIRGINIA CODE: §5E-1-21

§5E-1-21. Confidentiality.

(a) The authority shall, by the promulgation of rules, determine which records, reports, or information obtained from any person or entity under this article are to be treated by the agency as confidential and not subject to disclosure, except as hereinafter provided in subsection (c) of this section: Provided, That notwithstanding any other provision of law to the contrary, the authority shall make available to the public the name of any business or company receiving a qualified investment from a capital company and the name of the capital company so investing.

(b) Any other records, reports, or information obtained from any person or entity under this article shall be made available to the public, except that upon a showing at the time of submission, satisfactory to the authority, by any person or entity, that records, reports or information, or a particular part thereof, to which the authority or any officer, employee or representative thereof has or will have access under this section, if made public, would divulge information entitled to protection under Section 1905 of Title 18 of the United States Code as said section reads on December 20, 1990, such information or particular portion thereof is confidential in accordance with the purposes of this section. In submitting data under this article, a person required to provide such data may designate the data which he or she believes is entitled to protection under this subsection and submit such designated data separately from other data submitted under this article. A designation under this subsection shall be made in writing and in such manner as the authority may prescribe.

(c) Notwithstanding the foregoing provisions of this section, any record, report, document, or information may be disclosed to other officers, employees, or authorized representatives of this state charged with administering the provisions of this article and may be disclosed pursuant to proceeding under subsection (b), section sixteen of this article. Notwithstanding the previous sentence, and notwithstanding any provision of this article, the provisions of this code regarding confidentiality and the disclosure of tax returns and tax information, including specifically section five-d, article ten, chapter eleven of this code, apply to the authority, its agents and employees and to information submitted to the authority under this article.

WV Legislature