WEST VIRGINIA LEGISLATURE
Regular Session 2002

ENROLLED
Committee Substitute for
SENATE BILL NO. 578

(By Senator Craig, et al)

PASSED March 8, 2002

In Effect ninety days from Passage
AN ACT to amend and reenact section fourteen, article one-c, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, relating to authorizing the tax commissioner to share confidential property tax returns, maps and geographic information and property tax audit information with the West Virginia geological and economic survey; and providing that any representative of the West Virginia geological and economic survey who discloses confidential information is guilty of a misdemeanor.
Be it enacted by the Legislature of West Virginia:

That section fourteen, article one-c, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be amended and reenacted to read as follows:

ARTICLE 1C. FAIR AND EQUITABLE PROPERTY VALUATION.

§11-1C-14. Confidentiality and disclosure of return information to develop or maintain a mineral mapping or geographic information system; offenses; penalties.

(a) All information provided by or on behalf of a natural resources property owner or by or on behalf of an owner of an interest in natural resources property to any state or county representative, including property tax returns, maps and geological information and property tax audit information provided to the West Virginia geological and economic survey, for use in the valuation or assessment of natural resources property or for use in the development or maintenance of a legislatively funded mineral mapping or geographic information system is confidential. The information is exempt from disclosure under section four, article one, chapter twenty-nine-b of this code, and shall be kept, held and maintained confidential except to the extent the information is needed by the state tax commissioner to defend an appraisal challenged by the owner or lessee of the natural resources property subject to the appraisal: Provided, That this section may not be construed to prohibit the publication or release of information generated as a part of the minerals mapping or geographic information system, whether in the form of aggregated statistics, maps, articles, reports, professional talks or otherwise, presented in accordance with generally accepted practices and in a manner so as to preclude the identification or determination of information about particular property owners: Provided, however, That the tax commissioner may disclose return information described in this article to the West Virginia geological and economic survey.
(b) Any state or county representative, or representative of the West Virginia geological and economic survey, who violates this section by disclosing confidential information is guilty of a misdemeanor and, upon conviction thereof, shall be fined not more than one thousand dollars or confined in the county or regional jail for not more than one year, or both fined and confined, and shall be assessed the cost of prosecution. As used in this section, the term "state or county representative" includes any current or former state or county employee, officer, commission or board member and any state or county agency, institution, organization, contractor or subcontractor and any principal, officer, agent or employee thereof.
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

Chairman Senate Committee

Chairman House Committee

Originated in the Senate.

In effect ninety days from passage.

Clerk of the Senate

Clerk of the House of Delegates

President of the Senate

Speaker House of Delegates

The within approved this the 2nd Day of April, 2002.

Governor