WV LEGISLATURE
Regular Session, 2006

ENROLLED

SENATE BILL NO. 362

(By Senator Bowman, et al)

PASSED March 11, 2006

In Effect 90 days from Passage
ENROLLED

Senate Bill No. 362

(BY SENATORS BOWMAN, FOSTER, HUNTER AND OLIVERIO)

(Passed March 11, 2006; in effect ninety days from passage.)

AN ACT to amend the Code of West Virginia, 1931, as amended, by adding thereto a new section, designated §11-10-5y, relating to requiring the Tax Commissioner to disclose certain tax information to the Consolidated Public Retirement Board to aid in administering retirement plans' disability retirement benefits; and providing applicability of criminal penalties for unlawful disclosure of information.

Be it enacted by the Legislature of West Virginia:

That the Code of West Virginia, 1931, as amended, be amended by adding thereto a new section, designated §11-10-5y, to read as follows:

ARTICLE 10. WEST VIRGINIA TAX PROCEDURE AND ADMINISTRATION ACT.

§11-10-5y. Disclosure of return information to Consolidated Public Retirement Board.
(a) The Tax Commissioner shall, upon written request, disclose to designated employees authorized by the Consolidated Public Retirement Board created by article ten-d, chapter five of this code:

(1) Available return information from the master files of the Tax Division relating to the social security account number, address, filing status, marital status, amounts, nature and source of income and the number of dependents reported on any return filed by, or with respect to, any individual receiving a disability annuity; and

(2) Available state return information reflected on any state return filed by, or with respect to, any individual described in this subsection relating to the amount of and sources of the individual's gross income.

(b) The Tax Commissioner shall disclose return information under this section only for purposes of assisting the Consolidated Public Retirement Board in its efforts to ascertain whether individuals receiving disability retirement benefits under any of the retirement system which it administers continue to be eligible to receive their disability retirement benefits.

(c) The Consolidated Public Retirement Board and its employees shall maintain the confidentiality of information received under this section, except that the information may be disclosed during an administrative process, hearing or appeal, or other action relating to whether an individual receiving disability retirement benefits under any of the retirement systems which the board administers continues to be eligible to receive his or her disability retirement benefits.

(d) The provisions of subsection (c), section five-d of this article are applicable to all employees, officers and agents of the Consolidated Public Retirement Board who disclose information received pursuant to this section that is
otherwise confidential under any provision of this code for purposes other than those specified in this section.
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 .................. Day of .................., 2006.

Governor