

1 **ENROLLED**

2 COMMITTEE SUBSTITUTE

3 FOR

4 **H. B. 4088**

5 (By Mr. Speaker, (Mr. Thompson) and Delegate Armstead)

6 [By Request of the Executive]

7
8 [Passed March 7, 2012; in effect from passage.]

9
10 AN ACT to repeal §11-13B-1, §11-13B-2, §11-13B-3, §11-13B-4, §11-
11 13B-5, §11-13B-6, §11-13B-7, §11-13B-8, §11-13B-9, §11-13B-10,
12 §11-13B-10a, §11-13B-11, §11-13B-12, §11-13B-13, §11-13B-14,
13 §11-13B-15, §11-13B-16, §11-13B-17, §11-13B-18 and §11-13B-19
14 of the Code of West Virginia, 1931, as amended; and to amend
15 said code by adding thereto a new section, designated §11-10-
16 5aa, all relating to repealing article creating the West
17 Virginia Telecommunications Tax Act; and preserving provisions
18 governing the confidentiality of and exemptions from
19 disclosure of certain information received by tax commissioner
20 during study of the business of telecommunications service and
21 related businesses.

22 *Be it enacted by the Legislature of West Virginia:*

23 That §11-13B-1, §11-13B-2, §11-13B-3, §11-13B-4, §11-13B-5,
24 §11-13B-6, §11-13B-7, §11-13B-8, §11-13B-9, §11-13B-10, §11-13B-
25 10a, §11-13B-11, §11-13B-12, §11-13B-13, §11-13B-14, §11-13B-15,
26 §11-13B-16, §11-13B-17, §11-13B-18 and §11-13B-19, of the Code of

1 West Virginia, 1931, as amended, are hereby repealed, and that said
2 code be amended by adding thereto a new section, designated §11-10-
3 5aa, all to read as follows:.

4 **ARTICLE 10. WEST VIRGINIA TAX PROCEDURE AND ADMINISTRATION ACT.**

5 **§11-10-5aa. Confidentiality of information obtained during**
6 **telecommunications tax study.**

7 (a) Section nineteen, article thirteen-b of this chapter was
8 enacted in 2010, and required the Tax Commissioner to the study of
9 the business of telecommunications service and related businesses.
10 The Tax Commissioner completed the study and reported to the
11 Legislature July 1, 2011. Notwithstanding the repeal of section
12 nineteen, article thirteen-b of this chapter in 2012, the
13 provisions of that section under which information obtained by the
14 Tax Commissioner during the study of the business of
15 telecommunications service and related businesses conducted
16 pursuant that statute is confidential and exempt from disclosure
17 shall remain in full force and effect, as if fully set forth herein
18 and as more fully set forth herein:

19 (1) Financial information and other data disclosed to the Tax
20 Commissioner under the provisions of that section shall be
21 considered confidential and exempt from article one, chapter
22 twenty-nine-b of this code.

23 (2) Any information disclosed to the Tax Commissioner pursuant
24 to the requirements of that section shall have all of the
25 confidentiality protections given to a "return" under section

1 five-d of article ten of this Chapter and any disclosure not
2 authorized by that section, or this section, shall be subject to
3 all of the penalties provided for unlawful disclosure of a
4 "return". It is unlawful for the Tax Commissioner or any person
5 conducting the study, including any consultant under contract with
6 the Tax Commissioner to assist in conducting the study, to disclose
7 to any person not conducting the study any financial information or
8 other data disclosed under that section. Such disclosure shall be
9 a violation of the tax information confidentiality provisions of
10 section five-d, article ten of this chapter.

11 (3) Nothing in this section may be construed as prohibiting
12 the publication or release of statistics so classified as to
13 prevent the identification of a particular person or entity.

14 (b) Any rules promulgated by the Tax Commissioner to implement
15 the provisions of that section relating to confidentiality or
16 exemptions under that section shall remain in full force and effect
17 until amended or repealed pursuant to article three, chapter
18 twenty-nine-a of this code.