

WEST VIRGINIA LEGISLATURE
2017 SECOND EXTRAORDINARY SESSSION

Introduced

Senate Bill 2002

BY SENATORS CARMICHAEL (MR. PRESIDENT) AND

PREZIOSO

(BY REQUEST OF THE EXECUTIVE)

[Introduced October 16, 2017]

1 A BILL to amend the Code of West Virginia, 1931, as amended, by adding thereto a new section,
2 designated §11-10-5cc, relating generally to allowing certain tax information to be shared
3 with designated employees of Commissioner of Highways pursuant to written agreement.

Be it enacted by the Legislature of West Virginia:

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

ARTICLE 10. WEST VIRGINIA TAX PROCEDURE AND ADMINISTRATION ACT.

§11-10-5cc. Disclosure of certain tax information to Commissioner of Highways.

1 (a) Notwithstanding any provision of this article to the contrary, the Tax Commissioner
2 may enter into a written agreement with the Commissioner of Highways of this state to disclose
3 to designated employees of the Division Highways:

4 (1) Whether a bidder for a contract with the Division of Highways has a current business
5 registration certificate under article twelve of this chapter;

6 (2) Whether a contractor with the Division of Highways, or any subcontractor of that
7 contractor, has had its current business registration certificate revoked or suspended under article
8 twelve of this chapter;

9 (3) Whether a cease and desist order has been issued under article twelve of this chapter
10 to a contractor working on a project for the Division of Highways or a subcontractor of that
11 contractor working on a road construction or repair project;

12 (4) Whether a contractor bidding on a contract for a road construction project or repair
13 project appears to be in compliance with the employer withholding tax requirements of this state
14 as set forth in article twenty-one of this chapter based on information in Tax Division databases;

15 (5) Whether a contractor who has a contract with the Division of Highways for a road
16 construction project or repair project appears to be in compliance with the employer withholding
17 tax requirements of this state as set forth in article twenty-one of this chapter based on information
18 in Tax Division databases;

19 (6) Whether a subcontractor of any contractor who has a contract with the Division of
20 Highways for a road construction project or repair project appears to be in compliance with the
21 employer withholding tax requirements of this state as set forth in article twenty-one of this chapter
22 based on information in Tax Division databases;

23 (7) Whether a bidder for a highway construction contract is in good standing with the Tax
24 Commissioner;

25 (8) Whether a contractor or subcontractor working on a project for the Division of Highways
26 is no longer in good standing with the Tax Commissioner; and

27 (9) Whether a contractor is in good standing with the Tax Division of the Department of
28 Revenue and, if the contractor is not in good standing, an explanation of why the contractor is not
29 in good standing. For purposes of this subdivision, the term “good standing” means that the
30 contractor has: (A) filed all required tax returns due for taxes administered under this article; (B)
31 paid all taxes shown to be due in the filed returns, including any interest and additions to tax; and
32 (C) is not contesting before the Office of Tax Appeals or in the courts of this state an assessment
33 for additional tax or denial of a claim for refund or credit.

34 (b) An agreement executed under subsection (a) of this section may be amended from
35 time to time by the Tax Commissioner and the Commissioner of Highways.

NOTE: The purpose of this bill is to allow the Tax Commissioner to share with the Commissioner of Highways certain tax information pertaining to persons who have contracts with the Division of Highways for road construction or repair projects, including their subcontractors, and to persons who submit bids for road construction or repair contracts.

Strike-throughs indicate language that would be stricken from a heading or the present law and underscoring indicates new language that would be added.