

# **WEST VIRGINIA LEGISLATURE**

**2018 REGULAR SESSION**

**Committee Substitute**

**for**

**House Bill 4522**

BY DELEGATE NELSON

(BY REQUEST OF THE TAX DIVISION)

[Originating in the Committee on Finance;

February 14, 2018.]



1 A BILL to amend the Code of West Virginia, 1931, as amended, by adding thereto a new section,  
2 designated §11-10-5dd, relating to allowing certain tax information to be shared with State  
3 Auditor pursuant to written agreements; and defining terms.

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

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

**§11-10-5dd. Disclosure of certain tax information to State Auditor.**

1 (a) General. — Notwithstanding any provision of this code to the contrary, the Tax  
2 Commissioner may enter into written agreements with the State Auditor, as provided in this  
3 section, to share certain tax information, as defined in this section.

4 (b) State Auditor. — The State Auditor is authorized to request from the Tax  
5 Commissioner, and the Tax Commissioner shall provide to the State Auditor confirmation whether  
6 a vendor for whom payment of funds is pending in the Auditor’s office is in good standing with the  
7 Tax Commissioner.

8 (c) As used in subsection (b) of this section, the term “good standing” means that the  
9 person has a current business registration certificate under §11-12-1 et seq. of this code, has filed  
10 all required returns for taxes administered under §11-10-1 et seq. of this code, and has paid all  
11 taxes shown to be due on those returns. A person is in “good standing” even though the person  
12 may be paying taxes under a payment plan if the person is in compliance with the terms of the  
13 written payment plan agreement; or is contesting an assessment for one or more taxes  
14 administered under §11-10-1 et seq. of this code, before the Office of Tax Appeals or in a court  
15 of this state.

16 (d) Agreements executed under this section may be amended from time to time by the  
17 Tax Commissioner and the State Auditor.