

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.