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OFFICE WEST VIRGINIA  
SECRETARY OF STATE

**WEST VIRGINIA LEGISLATURE**  
*Regular Session, 2002*

**ENROLLED**

*Committee Substitute for*  
**SENATE BILL NO. 578**

(By Senator Craig, et al)

**PASSED March 8, 2002**

**In Effect ninety days from Passage**

FILED

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OFFICE WEST VIRGINIA  
SECRETARY OF STATE

## ENROLLED

COMMITTEE SUBSTITUTE

FOR

### Senate Bill No. 578

(SENATORS CRAIGO, KESSLER, DEEM, PLYMALE, SNYDER,  
McCABE, UNGER, ANDERSON, PREZIOSO, HELMICK, FANNING,  
SHARPE, ROSS, HUNTER, ROWE, BURNETTE, SPROUSE,  
McKENZIE, CHAFIN AND MINARD, *original sponsors*)

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[Passed March 8, 2002; in effect ninety days from passage.]

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AN ACT to amend and reenact section fourteen, article one-c, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, relating to authorizing the tax commissioner to share confidential property tax returns, maps and geographic information and property tax audit information with the West Virginia geological and economic survey; and providing that any representative of the West Virginia geological and economic survey who discloses confidential information is guilty of a misdemeanor.

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

That section fourteen, article one-c, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be amended and reenacted to read as follows:

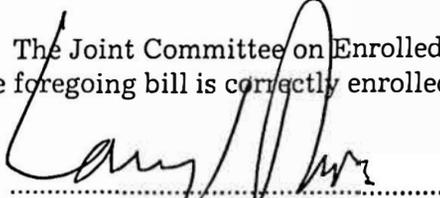
**ARTICLE 1C. FAIR AND EQUITABLE PROPERTY VALUATION.**

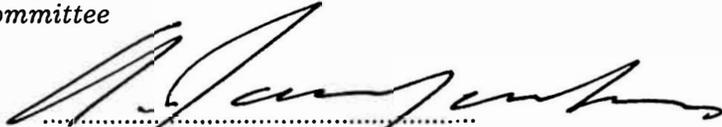
**§11-1C-14. Confidentiality and disclosure of return information to develop or maintain a mineral mapping or geographic information system; offenses; penalties.**

1 (a) All information provided by or on behalf of a natural  
2 resources property owner or by or on behalf of an owner of  
3 an interest in natural resources property to any state or  
4 county representative, including property tax returns,  
5 maps and geological information and property tax audit  
6 information provided to the West Virginia geological and  
7 economic survey, for use in the valuation or assessment of  
8 natural resources property or for use in the development  
9 or maintenance of a legislatively funded mineral mapping  
10 or geographic information system is confidential. The  
11 information is exempt from disclosure under section four,  
12 article one, chapter twenty-nine-b of this code, and shall  
13 be kept, held and maintained confidential except to the  
14 extent the information is needed by the state tax commis-  
15 sioner to defend an appraisal challenged by the owner or  
16 lessee of the natural resources property subject to the  
17 appraisal: *Provided*, That this section may not be con-  
18 strued to prohibit the publication or release of information  
19 generated as a part of the minerals mapping or geographic  
20 information system, whether in the form of aggregated  
21 statistics, maps, articles, reports, professional talks or  
22 otherwise, presented in accordance with generally ac-  
23 cepted practices and in a manner so as to preclude the  
24 identification or determination of information about  
25 particular property owners: *Provided, however*, That the  
26 tax commissioner may disclose return information de-  
27 scribed in this article to the West Virginia geological and  
28 economic survey.

29 (b) Any state or county representative, or representative  
30 of the West Virginia geological and economic survey, who  
31 violates this section by disclosing confidential information  
32 is guilty of a misdemeanor and, upon conviction thereof,  
33 shall be fined not more than one thousand dollars or  
34 confined in the county or regional jail for not more than  
35 one year, or both fined and confined, and shall be assessed  
36 the cost of prosecution. As used in this section, the term  
37 "state or county representative" includes any current or  
38 former state or county employee, officer, commission or  
39 board member and any state or county agency, institution,  
40 organization, contractor or subcontractor and any princi-  
41 pal, officer, agent or employee thereof.

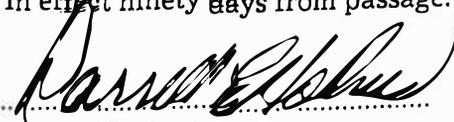
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

  
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Chairman Senate Committee

  
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Chairman House Committee

Originated in the Senate.

In effect ninety days from passage.

  
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Clerk of the Senate

  
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Clerk of the House of Delegates

  
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President of the Senate

  
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Speaker House of Delegates

The within was approved this the 2nd  
Day of April, 2002.

  
.....  
Governor

PROVIDE TO THE

DATE

3/26/02

3/15/02