

WEST VIRGINIA LEGISLATURE

2018 REGULAR SESSION

Introduced

House Bill 4522

BY DELEGATE NELSON

(BY REQUEST OF THE TAX DIVISION)

[Introduced February 13, 2018; Referred
to the Committee on Finance.]

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
 3 Director of Purchasing Division, Department of Administration, and State Auditor, pursuant
 4 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 Director of Purchasing Division,
 Department of Administration; and State Auditor.**

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

4 (b) Purchasing Division, Department of Administration. – The Director of the Purchasing
 5 Division, Department of Administration, is authorized to request from the Tax Commissioner, and
 6 the Tax Commissioner shall provide to the Director of the Purchasing Division confirmation that a
 7 bidder for a contract, or the holder of a current contract, with the State of West Virginia is in good
 8 standing with the Tax Commissioner.

9 (c) State Auditor. -- The State Auditor is authorized to request from the Tax Commissioner,
 10 and the Tax Commissioner shall provide to the State Auditor confirmation whether a vendor for
 11 whom payment of funds is pending in the Auditor’s office is in good standing with the Tax
 12 Commissioner.

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

- 19 administered under §11-10-1 et seq. of this code, before the Office of Tax Appeals or in a court
20 of this state.
- 21 (e) Agreements executed under this section may be amended from time to time by the
22 Tax Commissioner and the Director of Purchasing or the State Auditor.

NOTE: The purpose of this bill is to allow the Tax Commissioner to share certain state tax information with the Director of the Purchasing Division, Department of Administration; and the State Auditor.

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