

WEST VIRGINIA LEGISLATURE

FIRST REGULAR SESSION, 2003



ENROLLED

House Bill No. 3095

(By Delegates Craig, Foster, Amores, Kominar, Morgan, Smirl and Pino)



Passed March 6, 2003

In Effect Ninety Days from Passage

FILED

2003 MAR 17 P 4: 49

OFFICE WEST VIRGINIA
SECRETARY OF STATE

E N R O L L E D

H. B. 3095

(BY DELEGATES CRAIG, FOSTER, AMORES,
KOMINAR, MORGAN, SMIRL AND PINO)

[Passed March 6, 2003; in effect ninety days from passage.]

AN ACT to amend article ten, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, by adding thereto a new section, designated section five-v, relating to disclosure of certain tax information by tax commissioner to state treasurer for purpose of disposing of abandoned, unclaimed or uncashed tax refund checks; specifying that information so disclosed shall be used by treasurer only for purpose of administering and implementing return, recovery and disposition of abandoned or unclaimed property; specifying that treasurer shall treat information so obtained as records of abandoned property; specifying to whom and how certain information may be disclosed by treasurer; and specifying that tax information disclosed to treasurer remains otherwise confidential in accordance with state law.

Be it enacted by the Legislature of West Virginia:

That article ten, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be amended by

adding thereto a new section, designated section five-v, to read as follows:

ARTICLE 10. PROCEDURE AND ADMINISTRATION.

§11-10-5v. Disclosure of tax information to the treasurer for return, recovery and disposition of unclaimed and abandoned property.

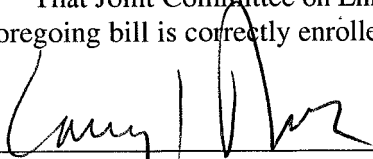
1 (a) Notwithstanding any provision of this code to the
2 contrary, if the information resides in tax division databases, the
3 tax commissioner shall disclose to the state treasurer the name,
4 last known address and social security number, or federal
5 employer identification number, as applicable, of persons or
6 businesses, including joint or combined filers, to which tax
7 refund checks have been issued by this state, which checks have
8 gone unclaimed or uncashed for a period of more than six
9 months after the issuance date of the check. Notwithstanding
10 any provision of this code to the contrary, if the information is
11 included in a tax division database, the tax commissioner shall
12 disclose to the state treasurer the date, check number, warrant
13 number, transaction identification number, invoice number, and
14 amount of any such unclaimed or uncashed refund check, and
15 the tax commissioner's confirmation or denial of confirmation,
16 as applicable, that the tax refund is currently due and payable
17 to the payee or payees to whom the unclaimed or uncashed
18 check was originally issued.

19 (b) Disclosure of this information shall begin as soon as
20 practicable after the effective date of this section on such
21 schedule and under such arrangements as the treasurer and the
22 tax commissioner may agree. Information so disclosed shall be
23 used by the treasurer only for the purpose of administering and
24 implementing the return, recovery and disposition of abandoned
25 or unclaimed property in accordance with the provisions of
26 article eight, chapter thirty-six of this code.

27 (c) The treasurer as administrator for unclaimed property
28 shall treat information obtained in accordance with this section
29 as records of abandoned property in accordance with article
30 eight, chapter thirty-six of this code, and shall use the informa-
31 tion to facilitate locating owners of unclaimed tax refunds.
32 Notwithstanding any provision of this code to the contrary, the
33 treasurer may disclose any or all of the information to an owner,
34 his or her personal representative, next of kin, attorney at law
35 or a person entitled to inherit from the owner.

36 (d) Of the information received by the treasurer under this
37 section, only the name, city and state of the last known address
38 of the payee or payees to whom the unclaimed or uncashed
39 check was originally issued may be published by the treasurer,
40 and only for the purpose of returning, recovering or disposing
41 of unclaimed tax refunds. Tax information disclosed pursuant
42 to this section to the treasurer shall remain confidential as
43 provided by section five-d of this article, except to the extent
44 disclosure is allowed under this section. The provisions of this
45 section may not be construed to preclude or limit disclosure of
46 tax information authorized by other provisions of this code.

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



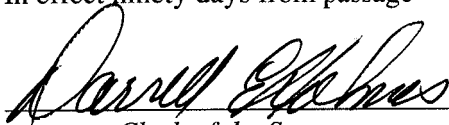
Chairman Senate Committee



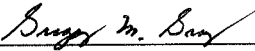
Chairman House Committee

Originating in the House.

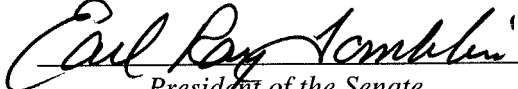
In effect ninety days from passage



Clerk of the Senate



Clerk of the House of Delegates

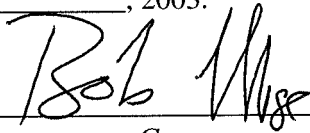


President of the Senate



Speaker of the House of Delegates

The within is approved this the 17th
day of March, 2003.



Governor

PRESENTED TO THE
GOVERNOR

Date 3/14/03

Time 9:40am