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SB 362

FILED

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OFFICE OF WEST VIRGINIA
SECRETARY OF STATE

WEST VIRGINIA LEGISLATURE
Regular Session, 2006

ENROLLED

SENATE BILL NO. 362

(By Senator BOWMAN, ET AL)

PASSED MARCH 11, 2006

In Effect 90 days from Passage

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Senate Bill No. 362

(BY SENATORS BOWMAN, FOSTER, HUNTER AND OLIVERIO)

[Passed March 11, 2006; in effect ninety days from passage.]

AN ACT to amend the Code of West Virginia, 1931, as amended, by adding thereto a new section, designated §11-10-5y, relating to requiring the Tax Commissioner to disclose certain tax information to the Consolidated Public Retirement Board to aid in administering retirement plans' disability retirement benefits; and providing applicability of criminal penalties for unlawful disclosure of information.

Be it enacted by the Legislature of West Virginia:

That the Code of West Virginia, 1931, as amended, be amended by adding thereto a new section, designated §11-10-5y, to read as follows:

ARTICLE 10. WEST VIRGINIA TAX PROCEDURE AND ADMINISTRATION ACT.

§11-10-5y. Disclosure of return information to Consolidated Public Retirement Board.

1 (a) The Tax Commissioner shall, upon written request,
2 disclose to designated employees authorized by the
3 Consolidated Public Retirement Board created by article
4 ten-d, chapter five of this code:

5 (1) Available return information from the master files of
6 the Tax Division relating to the social security account
7 number, address, filing status, marital status, amounts,
8 nature and source of income and the number of depend-
9 ents reported on any return filed by, or with respect to,
10 any individual receiving a disability annuity; and

11 (2) Available state return information reflected on any
12 state return filed by, or with respect to, any individual
13 described in this subsection relating to the amount of and
14 sources of the individual's gross income.

15 (b) The Tax Commissioner shall disclose return informa-
16 tion under this section only for purposes of assisting the
17 Consolidated Public Retirement Board in its efforts to
18 ascertain whether individuals receiving disability retire-
19 ment benefits under any of the retirement system which it
20 administers continue to be eligible to receive their disabil-
21 ity retirement benefits.

22 (c) The Consolidated Public Retirement Board and its
23 employees shall maintain the confidentiality of informa-
24 tion received under this section, except that the informa-
25 tion may be disclosed during an administrative process,
26 hearing or appeal, or other action relating to whether an
27 individual receiving disability retirement benefits under
28 any of the retirement systems which the board administers
29 continues to be eligible to receive his or her disability
30 retirement benefits.

31 (d) The provisions of subsection (c), section five-d of this
32 article are applicable to all employees, officers and agents
33 of the Consolidated Public Retirement Board who disclose
34 information received pursuant to this section that is

35 otherwise confidential under any provision of this code for
36 purposes other than those specified in this section.

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

Randy White
.....
Chairman Senate Committee

R. Berry
.....
Chairman House Committee

Originated in the Senate.

In effect ninety days from passage.

Carol Oldham
.....
Clerk of the Senate

Suzanne Smith
.....
Clerk of the House of Delegates

Carl Bag Tomblin
.....
President of the Senate

Robert D. ...
.....
Speaker House of Delegates

The within *is approved* this the *4th*
Day of *April*, 2006.

Paul M. Hancock
.....
Governor

PRESENTED TO THE
GOVERNOR

MAR 31 2006

Time 10:30am