

WEST VIRGINIA LEGISLATURE

SECOND REGULAR SESSION, 2012



ENROLLED

COMMITTEE SUBSTITUTE

FOR

House Bill No. 4088

(By Mr. Speaker, Mr. Thompson, and Delegate Armstead)
[By Request of the Executive]



Passed March 7, 2012

To Take Effect From Passage

ENROLLED

COMMITTEE SUBSTITUTE

FOR

H. B. 4088

(BY MR. SPEAKER, MR. THOMPSON, AND DELEGATE ARMSTEAD)
[BY REQUEST OF THE EXECUTIVE]

[Passed March 7, 2012; to take effect from passage.]

AN ACT to repeal §11-13B-1, §11-13B-2, §11-13B-3, §11-13B-4, §11-13B-5, §11-13B-6, §11-13B-7, §11-13B-8, §11-13B-9, §11-13B-10, §11-13B-10a, §11-13B-11, §11-13B-12, §11-13B-13, §11-13B-14, §11-13B-15, §11-13B-16, §11-13B-17, §11-13B-18 and §11-13B-19 of the Code of West Virginia, 1931, as amended; and to amend said code by adding thereto a new section, designated §11-10-5aa, all relating to repealing article creating the West Virginia Telecommunications Tax Act; and preserving provisions governing the confidentiality of and exemptions from disclosure of certain information received by tax commissioner during study of the business of telecommunications service and related businesses.

Be it enacted by the Legislature of West Virginia:

That §11-13B-1, §11-13B-2, §11-13B-3, §11-13B-4, §11-13B-5, §11-13B-6, §11-13B-7, §11-13B-8, §11-13B-9, §11-13B-10, §11-13B-10a, §11-13B-11, §11-13B-12, §11-13B-13, §11-13B-14, §11-13B-15, §11-13B-16, §11-13B-17, §11-13B-18 and §11-13B-19, of

the Code of West Virginia, 1931, as amended, are hereby repealed, and that said code be amended by adding thereto a new section, designated §11-10-5aa, all to read as follows:

ARTICLE 10. WEST VIRGINIA TAX PROCEDURE AND ADMINISTRATION ACT.

§11-10-5aa. Confidentiality of information obtained during telecommunications tax study.

1 (a) Section nineteen, article thirteen-b of this chapter was
2 enacted in 2010, and required the Tax Commissioner to the
3 study of the business of telecommunications service and
4 related businesses. The Tax Commissioner completed the
5 study and reported to the Legislature July 1, 2011.
6 Notwithstanding the repeal of section nineteen, article
7 thirteen-b of this chapter in 2012, the provisions of that
8 section under which information obtained by the Tax
9 Commissioner during the study of the business of
10 telecommunications service and related businesses conducted
11 pursuant that statute is confidential and exempt from
12 disclosure shall remain in full force and effect, as if fully set
13 forth herein and as more fully set forth herein:

14 (1) Financial information and other data disclosed to the
15 Tax Commissioner under the provisions of that section shall
16 be considered confidential and exempt from article one,
17 chapter twenty-nine-b of this code.

18 (2) Any information disclosed to the Tax Commissioner
19 pursuant to the requirements of that section shall have all of
20 the confidentiality protections given to a “return” under
21 section five-d of article ten of this Chapter and any disclosure
22 not authorized by that section, or this section, shall be subject
23 to all of the penalties provided for unlawful disclosure of a

24 “return”. It is unlawful for the Tax Commissioner or any
25 person conducting the study, including any consultant under
26 contract with the Tax Commissioner to assist in conducting
27 the study, to disclose to any person not conducting the study
28 any financial information or other data disclosed under that
29 section. Such disclosure shall be a violation of the tax
30 information confidentiality provisions of section five-d,
31 article ten of this chapter.

32 (3) Nothing in this section may be construed as
33 prohibiting the publication or release of statistics so classified
34 as to prevent the identification of a particular person or entity.

35 (b) Any rules promulgated by the Tax Commissioner to
36 implement the provisions of that section relating to
37 confidentiality or exemptions under that section shall remain
38 in full force and effect until amended or repealed pursuant to
39 article three, chapter twenty-nine-a of this code.

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

Chairman, House Committee

Chairman, Senate Committee

Originating in the House.

To take effect from passage.

Clerk of the House of Delegates

Clerk of the Senate

Speaker of the House of Delegates

President of the Senate

The within _____ this the _____
day of _____, 2012.

Governor