

# **WEST VIRGINIA LEGISLATURE**

**2018 REGULAR SESSION**

**ENROLLED**

**Committee Substitute**

**for**

**House Bill 4522**

BY DELEGATE NELSON

(BY REQUEST OF THE TAX DIVISION)

[Passed March 9, 2018; in effect ninety days from passage.]



1 AN ACT 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 the  
3 State Auditor and the chief executive officer of the Enterprise Resource Planning Board  
4 and of certain other agencies pursuant to written agreements; and defining terms.

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

**ARTICLE 10. TAX PROCEDURE AND ADMINISTRATION ACT.**

**§11-10-5dd. Disclosure of certain tax information pursuant to written agreements with state agencies purchasing or leasing goods or services or the Enterprise Resource Planning Board to facilitate purchasing; and the 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) *Contracts with the state.* – Notwithstanding any provision of this article to the contrary,  
5 the Tax Commissioner may enter into a written agreement with the chief executive officer of an  
6 agency with authority to award public contracts for the purchase or lease of goods or services, or  
7 with the chief executive officer of the Enterprise Resource Planning Board to facilitate purchasing  
8 or leasing of goods and service, to disclose whether a vendor, or prospective vendor, is in good  
9 standing before a public contract is awarded or renewed.

10 (c) *State Auditor.* – The State Auditor is authorized to request from the Tax Commissioner,  
11 and the Tax Commissioner shall provide to the State Auditor, confirmation whether a vendor is in  
12 good standing with the Tax Commissioner. When the State Auditor provides the Tax  
13 Commissioner an electronic file, the Tax Commissioner will determine in a timely manner whether  
14 the vendor is in good standing and, if the vendor is not in good standing, electronically advise the  
15 State Auditor of the amount of taxes, interest and additions to tax that are then due and owing by  
16 that vendor to the Tax Commissioner that should be offset, if any, or that the vendor needs to

17 contact the Tax Commissioner's office to resolve the issue that prevents the vendor from being in  
18 good standing, before the vendor will be paid by the state.

19 (d) As used in §11-10-5dd of this code, the term "good standing" means that the person  
20 has a current business registration certificate under §11-12-1 *et seq.* of this code, has filed all  
21 required returns for taxes administered under §11-10-1 *et seq.* and has paid all taxes shown to  
22 be due on those returns. A person is in "good standing" even though the person may be paying  
23 taxes under a payment plan provided the person is in compliance with the terms of the written  
24 payment plan agreement; or is contesting an assessment for one or more taxes administered  
25 under §11-10-1 *et seq.* before the Office of Tax Appeals or in a court of this state.

26 (e) Exchanges of information under §11-10-5dd of this code shall occur pursuant to  
27 memorandums of understanding executed by the Tax Commissioner and the chief executive  
28 officer of any agency to award public contracts for the purchase or lease of goods or services; the  
29 chief executive officer of the Enterprise Resource Planning Board; or the State Auditor, as the  
30 case may be. These memorandums may be amended from time to time.

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

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*Chairman, House Committee*

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*Chairman, Senate Committee*

Originating in the House.

In effect ninety days from passage.

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*Clerk of the House of Delegates*

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*Clerk of the Senate*

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*Speaker of the House of Delegates*

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*President of the Senate*

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The within ..... this the.....  
day of ....., 2018.

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*Governor*