

**ARTICLE 769**  
**Exchange of Tax Information**

**769.01 Confidential nature of returns.**

**769.02 Intergovernmental agreement  
for the exchange of information.**

CROSS REFERENCES

Confidentiality and disclosure of returns, penalty – see WV Code 11-10-5d  
Intergovernmental agreements generally – see WV Code 8-23-3

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**769.01 CONFIDENTIAL NATURE OF RETURNS.**

- (a) All tax information obtained from the State and from the City shall be confidential. Any tax information obtained by the City from the State, and any tax information obtained by the State from the City shall be used only to the extent necessary in the administration and enforcement of the City tax laws and the State tax laws for the assessment and collection of its taxes.
- (b) Neither party shall disclose any tax information obtained by virtue of the exchange of tax information to the Federal government, to another state, to other agencies or departments of the receiving party or to any other local government unit or municipality, except as described in Section 769.02, without the consent of the party from which the information is obtained.
- (c) Except when required under general law or in any proceeding before a court of competent jurisdiction of West Virginia Code 11-10-5 no officer or employee of the City or State shall divulge or make known in any manner the tax return, or any part thereof of any individual firm or corporation, or disclose information concerning the personal affairs of any individual or the business of any single firm, or corporation, or disclose the amount of income or any particulars set forth, or disclose in any report, declaration or return obtained by the City or the State.
- (d) Any officer or employee who violates the provisions of this article shall be guilty of a misdemeanor and upon conviction thereof, shall be fined not more than five hundred dollars (\$500.00) or imprisoned for not more than thirty days, or both fined and imprisoned. (Passed 8-22-06)

**769.02 INTERGOVERNMENTAL AGREEMENT FOR THE EXCHANGE OF INFORMATION.**

- (a) It is hereby found and determined that the terms of the attached Intergovernmental Agreement for the Exchange of Information among the Town of Nutter Fort, The West Virginia Municipal League, Inc. and Participating Municipalities in the form presented to this meeting and incorporated in this Ordinance are in the best interests of the Municipality.
- (b) The Intergovernmental Agreement for the Exchange of Information Among the Town of Nutter Fort, the West Virginia Municipal League Inc., and Participating Municipalities is hereby approved. The Mayor and other officers of the Municipality who shall have power to execute contracts on behalf of the Municipality be, and each of them hereby is, authorized to execute, acknowledge and deliver the Intergovernmental Agreement, such approval to be conclusively evidenced by such execution and delivery of the Intergovernmental Agreement. The Mayor, Clerk or Recorder and any other officers of the Municipality who shall have the power to do so be and each of them hereby is, authorized to affix the official seal of the Municipality to the Intergovernmental Agreement and attest the same.
- (c) The proper officer(s) of the Municipality be, and each of them hereby is authorized and directed to execute and deliver any and all papers, instruments, opinions, certificates, affidavits and other documents and to do or cause to be done any and all other acts and things necessary or proper for carrying out this Ordinance and enabling this Municipality to participate in the WVML Revenue Enhancement and Administration Program.
- (d) The proper officer(s) of the Municipality shall, in order for the Intergovernmental Agreement to become effective, file a copy of the same with the recorder of all participating municipalities, the State Tax Commissioner and the West Virginia Municipal League.
- (e) This Ordinance shall take effect immediately.

**AN INTERGOVERNMENTAL AGREEMENT FOR THE EXCHANGE OF INFORMATION AMONG THE TOWN OF NUTTER FORT, THE WEST VIRGINIA MUNICIPAL LEAGUE, INC. AND PARTICIPATING MUNICIPALITIES**

This Intergovernmental Agreement for the Exchange of Information, dated as of this 10<sup>th</sup> day of January, 2006 by and among the Town of Nutter Fort (the "Municipality"), the West Virginia Municipal League, Inc. (the "League") and participating Municipalities.

In consideration of promises and conditions provided below, the parties agree as follows:

1. Purpose. The purpose of this Intergovernmental Agreement is to aid in the administration and collection of municipal revenues (including taxes and fees) by providing for the exchange of information among the Municipality and the League and such other municipalities which similarly adopt this Intergovernmental Agreement ("Participating Municipalities") for the purposes of engaging the League to perform joint reviews of taxpayers, to administer joint revenue programs and to engage in revenue administration and collection activities on behalf of the Municipality and other Participating Municipalities.

2. Exchange of Information. The Municipality hereby agrees that it shall, in accordance with the terms and conditions contained herein, exchange, disclose to, and permit the League to inspect tax and other revenue information in the Municipality's possession, for revenue administration, collection and enforcement purposes and further agrees that the League may use, compile, coordinate and disclose such information in connection with the League's municipal revenue enhancement program subject to Paragraph 4 of this Agreement.
3. Information Subject to Exchange. Information subject to this agreement shall include reports, declarations and returns, audit papers, license applications and renewals and similar information, in any form, filed with or retained by the appropriate municipal authorities, provided: That this information shall apply to all municipal taxes and fees, including but not limited to business and occupation tax, public utilities tax, amusement tax, hotel/motel occupancy tax, municipal occupation tax, municipal consumer sales and service tax, municipal use tax, liquor tax, license and registration taxes and fees, and municipal user and service fees.
4. Security and Protection of Return Information. It shall be the obligation of the party who requests and receives tax information under this agreement to protect the confidentiality and secrecy of that information. No party shall disclose any information considered confidential under the law obtained by virtue of this agreement, unless (i) the person receiving the information is the authorized agent of the Municipality, the League or any other Participating Municipality, or (ii) the person who has the right to assert the right to secrecy of the confidential information has authorized, in writing, its release, thereby waiving his right to secrecy. Nothing herein shall prohibit the League, the Municipality, or Participant Municipalities from using the confidential information for the administration and enforcement of revenue laws and ordinances and for the assessment and collection of municipal taxes and fees.
5. Persons Entitled to Secure Information. The parties to this agreement shall furnish the names, business addresses and other needed information of the officers, agents, and personnel authorized to request, inspect and receive revenue information under the terms of this agreement. The Municipality and the League shall each promptly give written notice to the other party of any change in employment, duties or other relevant matters that affect a designated person's authority to request, inspect and receive information under this agreement.
6. Effective Date and Termination. This agreement shall be effective simultaneously with the execution of the League's municipal revenue enhancement program participation agreement and shall continue in force and effect until written notice of termination is served on the other party except that the obligations to secure and protect the confidentiality and secrecy of confidential information shall survive the termination of this agreement.

IN WITNESS WHEREOF, Lisa Dooley as Executive Director of the West Virginia Municipal League, Inc. and Donald L. Webster, as Mayor of the Town of Nutter Fort, West Virginia are duly authorized to execute this Agreement and having executed this Agreement on behalf of the respective parties hereto as of the date first above written shall duly bind the parties hereto.

West Virginia Municipal League, Inc.

By: Lisa Dooley  
Lisa Dooley  
Executive Director

The City/Town/Village of Nutter Fort, West Virginia

By: [Signature]  
Its: Mayor

APPROVED AS TO FORM PRIOR TO  
ACKNOWLEDGEMENT THEREOF, THIS  
1st day of August, 2005  
DARRELL V. McGRAM, JR.  
ATTORNEY GENERAL  
By: [Signature]  
DEPUTY ATTORNEY GENERAL

**West Virginia State Tax Department  
Certificate Acknowledging Filing of an Intergovernmental Agreement for the  
Exchange of Information among the Town of Nutter Fort, the West Virginia  
Municipal League, Inc. and Participating Municipalities**

On this day, the State Tax Department acknowledges receipt of an Intergovernmental Agreement for the Exchange of Information among the Town of Nutter Fort, the West Virginia Municipal League, Inc., and Participating Municipalities, by which the Intergovernmental Agreement is hereby made effective.

**RECEIVED**  
APR 13 2006  
WV State Tax Department  
Administrative Support I

Acknowledged this 13 day of April, 2006  
Virgil T. Helton  
West Virginia Tax Commissioner  
State Tax Department

By: Denise Watson  
Denise Watson  
Disclosure Officer

(Passed 1-10-06)