

ARTICLE 712
RECIPROCAL EXCHANGE OF TAX INFORMATION BETWEEN
THE STATE OF WEST VIRGINIA AND THE TOWN OF BELLE

712.01 PENALTIES FOR UNLAWFUL DISCLOSURE OF INFORMATION

Any officer, employee, or Agent of the Town or any former officer, employee, or agent of the Town who shall divulge facts or information obtained from returns or tax statements other than for" the purpose of administering such tax shall be guilty of a misdemeanor and, upon conviction thereof, shall be subject to a fine of not more than one thousand dollars or imprisonment for not more than one year, or both, together with costs of prosecution.

Any officer, employee, or agent of the Town or any former officer, employee, or agent' of the Town who shall make unauthorized disclosure of information received from the State Tax Commissioner under authority of Article 712 of this Code shall be guilty of a misdemeanor and, upon conviction thereof shall be subject to a fine of not more than one thousand dollars or imprisonment for not more than one year, or both, together with costs of prosecution.

For the purposes of this Code, "unauthorized disclosure" shall mean the release to any person of any tax information obtained by the Town from the State Tax Commissioner unless (1) the person receiving the information is the authorized counsel of the State or Town and shall be using the information only for the purpose of administering Business and Occupation Tax, Sales Tax from single location businesses, or Liquor Sales Tax, or (2) the person who filed the return has authorized, in writing, its release, thereby waiving his right to secrecy. (Passed 11/6/1996)