

MUNICIPAL ORDINANCE

AN ORDINANCE TO AMEND THE TOWN OF LUMBERPORT, WEST VIRGINIA, MUNICIPAL CODE BY ADDING THERETO CHAPTER _____, ESTABLISHING PENALTIES FOR UNAUTHORIZED DISCLOSURE OF INFORMATION RECEIVED FROM STATE TAX COMMISSIONER; AND AUTHORIZING THE EXECUTION OF A "RECIPROCAL EXCHANGE OF TAX INFORMATION AGREEMENT".

BE IT ORDAINED BY THE COUNCIL OF THE TOWN OF LUMBERPORT:

That the following ordinance be added to the Town of Lumberport Municipal Code as Chapter _____.

CHAPTER _____ . RECIPROCAL EXCHANGE OF TAX INFORMATION.

SECTION 1: DEFINITION.

"Unauthorized Disclosure" shall mean the release to any person of any tax information obtained by the Town of Lumberport from the State Tax Commissioner unless (1) the person receiving the information is the authorized agent or counsel of the State of West Virginia or Town of Lumberport 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 waving his right to secrecy.

SECTION 2: PENALTIES.

Any officer, employee or agent of the Town of Lumberport or any former officer, employee or agent of the Town of Lumberport 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 (\$1,000.00) or imprisonment for not more than one (1) year, or both, together with costs of prosecution, pursuant to Chapter 11, Article 10, Section 5d(c).

Any officer, employee or agent of the Town of Lumberport or any former officer, employee or agent of the Town of Lumberport who shall make unauthorized disclosure of information received from the State Tax Commissioner under authority of Chapter _____ 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 (\$1,000.00) or imprisonment for not more than one (1) year, or both, together with costs of prosecution, pursuant to Chapter 11, Article 10, Section 5d(c).

SECTION 3: EXECUTION OF AGREEMENT.

The Town of Lumberport does hereby give authority to the Mayor to execute duplicate originals of a "Reciprocal Exchange of Tax Information Agreement" between the State of West Virginia and the Town of Lumberport, a copy of which is attached hereto and made a part hereof and to bind the Town of

Lumberport to the terms and conditions contained therein, for the purpose of aiding the administration of state and municipal taxes.

SECTION 4: EFFECTIVE DATE.

This ordinance shall become effective after the second and final reading and passage by Council.

INTRODUCED and PASSED at a regular meeting by the Council of the Town of Lumberport on FIRST READING this 6TH day of May, 1996.

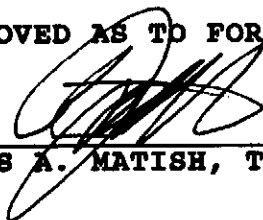
PASSED and ADOPTED at a special meeting by the Council of the Town of Lumberport on SECOND READING and public hearing held this 22ND day of May, 1996, which public hearing notice was given by publication.


GARY LINDSEY, Mayor

ATTEST:


WILLIAM A. KEENER, Recorder

APPROVED AS TO FORM:


JAMES A. MATISH, Town Attorney