

WEST VIRGINIA LEGISLATURE Legislative Rule-Making Review Committee

Senator Mike Ross, Cochair Delegate Virginia Mahan, Cochair Debra A. Graham, Counsel Joseph A. Altizer, Associate Counsel

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Rita A. Pauley, Associate Counsel Connie A. Bowling, Associate Counsel Brian Skinner, Associate Counsel Felisha N. Sutherland, Administrative Assistant

November 10, 2004 NOTICE OF ACTION TAKEN BY THE LEGISLATIVE RULE-MAKING REVIEW COMMITTEE TO: Joe Manchin, Secretary of State, State Register TO: John Montgomery, Managing Attorney State Tax Department, Legal Division P.O. Box 1005 Charleston, WV 25324-1005 FROM: Legislative Rule-Making Review Committee Consumers Sales and Service Tax and Use Tax - Executive Orders Exercise Emergency and Proposed Rule: Exempting From Tax Mobile Homes and Similar Units and Building Materials Used and Consumed in Repair or Replacement of Residences and Business Damaged in a Disaster, 110CSR15I The Legislative Rule-Making Review Committee Recommends that the West Virginia Legislature: 1. Authorize the agency to promulgate the Legislative rule (a) as originally filed (b) as modified by the agency 2. Authorize the agency to promulgate part of the Legislative rule; a statement of reasons for such recommendation is attached. 3. Authorize the agency to promulgate the Legislative rule with certain amendments; amendments and a statement of reasons for such recommendation is attached.

Authorize the agency to promulgate the Legislative rule as modified with certain amendments; amendments and a statement of reasons for such recommendation is attached.

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Recommends that the Legislature rule be withdrawn; a statement