

**WEST VIRGINIA
SECRETARY OF STATE
KEN HECHLER
ADMINISTRATIVE LAW DIVISION**

Form #4

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OFFICE OF THE WEST VIRGINIA
SECRETARY OF STATE

NOTICE OF RULE MODIFICATION OF A PROPOSED RULE

AGENCY: State Tax Division TITLE NUMBER: 110

CITE AUTHORITY W. Va. Code §§ 11-10-5, 11-10-5s, 60-9-5(a) and 60-9-8(a)

AMENDMENT TO AN EXISTING RULE: YES ☐ NO ☒

IF YES, SERIES NUMBER OF RULE BEING AMENDED: _____

TITLE OF RULE BEING AMENDED: _____

IF NO, SERIES NUMBER OF NEW RULE BEING PROPOSED: 50B

TITLE OF RULE BEING PROPOSED: Exchange of Information Agreement Between the
State Tax Division and the Alcohol Beverage Control Administration

THE ABOVE PROPOSED LEGISLATIVE RULE, FOLLOWING REVIEW BY THE LEGISLATIVE
RULE MAKING REVIEW COMMITTEE IS HEREBY MODIFIED AS A RESULT OF REVIEW AND
COMMENT BY THE LEGISLATIVE RULE-MAKING REVIEW COMMITTEE. THE ATTACHED
MODIFICATIONS ARE FILED WITH THE SECRETARY OF STATE.


Joseph M. Palmer, Secretary of Tax & Revenue

MODIFIED
TITLE 110
WEST VIRGINIA INTERPRETIVE RULE
STATE TAX COMMISSION

FILED

SEP 20 10 42 AM '00

SERIES 50B
EXCHANGE OF INFORMATION AGREEMENT BETWEEN THE STATE
TAX DIVISION AND THE ALCOHOL BEVERAGE CONTROL ADMINISTRATION

OFFICE OF THE SECRETARY OF STATE
WEST VIRGINIA

§ 110-50B-1. General.

1.1 **Scope.** - This rule authorizes certain information to be exchanged pursuant to a written interagency agreement between the Tax Division and the Alcohol Beverage Control Administration, both of which agencies are divisions of the Department of Tax and Revenue.

1.2 **Authority.** - This rule is promulgated under authority of W. Va. Code §§ 11-10-5 and 5s and W. Va. Code § 60-9-5(a) and 8(a).

1.3 **Filing Date.** -

1.4 **Effective Date.** -

§ 110-50B-2. Purposes.

West Virginia Code § 11-10-5s(b)(4) authorizes the State Tax Commissioner to promulgate non-emergency rules regarding written exchange of information agreements with other State agencies if the purpose of the agreements is to facilitate premium collection, tax collection or licensure requirements which are directly enforced, administered or collected by the agencies and/or the Tax Commissioner. The purpose of this rule is to permit the Tax Division and the Alcohol Beverage Control Administration to more efficiently and effectively perform their administrative and enforcement responsibilities for tax collection and licensure.

§ 110-50B-3. Disclosure of Certain Information Authorized.

3.1 In accordance with W. Va. Code §10-5s(b)(4), the Tax Commissioner and the Alcohol Beverage Control Administration may, in order to accomplish the purposes set forth in section two of this rule, exchange information, pursuant to a written agreement specifying the type and manner of information to be exchanged and containing provisions for safeguarding any confidential information received pursuant to the agreement.

3.2 The Tax Commissioner shall file a copy of any exchange of information agreement entered into pursuant to this rule, including any subsequent revision of the agreement, or amendment to the agreement, in the State Register at least thirty days before the effective date of the agreement, or its revision or amendment, in order to allow an opportunity for public comment.