

**WEST VIRGINIA  
SECRETARY OF STATE  
BETTY IRELAND  
ADMINISTRATIVE LAW DIVISION**

Form #6

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2008 APR -4 PM 12: 56

SECRETARY OF STATE

**NOTICE OF FINAL FILING AND ADOPTION OF A LEGISLATIVE RULE  
AUTHORIZED BY THE WEST VIRGINIA LEGISLATURE.**

AGENCY: State Tax Department TITLE NUMBER: 110

AMENDMENT TO AN EXISTING RULE: YES \_\_\_\_\_ NO X \_\_\_\_\_

IF YES, SERIES NUMBER OF RULE BEING AMENDED: \_\_\_\_\_

TITLE OF RULE BEING AMENDED: \_\_\_\_\_

IF NO, SERIES NUMBER OF RULE BEING PROPOSED: 50D

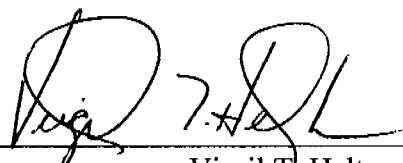
TITLE OF RULE BEING PROPOSED: Exchange of Information Agreement Between the Commissioner of the Tax Division of The Department of Revenue and The Commissioner of The Division of Labor of The Department of Commerce, The Commissioner of The Insurance Commission of The Department of Revenue, The Commissioner of The Division of Motor Vehicles of The Department of Transportation, The Commissioner of The Bureau of Employment Programs and The Office of The Governor.

THE ABOVE RULE HAS BEEN AUTHORIZED BY THE WEST VIRGINIA LEGISLATURE.

AUTHORIZATION IS CITED IN (house or senate bill number) SB 417

SECTION W. Va. Code §64-7-4, PASSED ON March 8, 2008

THIS RULE IS FILED WITH THE SECRETARY OF STATE. THIS RULE BECOMES EFFECTIVE ON THE FOLLOWING DATE: May 1, 2008

  
Virgil T. Helton  
Cabinet Secretary of the Department of Revenue

**AGENCY APPROVED**

**TITLE 110  
WEST VIRGINIA LEGISLATIVE RULE  
STATE TAX DIVISION**

**SERIES 50D  
2007**

**2009 APR -4 PM 12: 56**

**CELESTINE BROWN  
SECRETARY OF STATE**

**EXCHANGE OF INFORMATION AGREEMENT BETWEEN THE COMMISSIONER OF THE TAX DIVISION OF THE DEPARTMENT OF REVENUE AND THE COMMISSIONER OF THE DIVISION OF LABOR OF THE DEPARTMENT OF COMMERCE, THE COMMISSIONER OF THE INSURANCE COMMISSION OF THE DEPARTMENT OF REVENUE, THE COMMISSIONER OF THE DIVISION OF MOTOR VEHICLES OF THE DEPARTMENT OF TRANSPORTATION, THE COMMISSIONER OF THE BUREAU OF EMPLOYMENT PROGRAMS AND THE OFFICE OF THE GOVERNOR.**

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**§110-50D-1. General.**

**1.1 Scope.** - This legislative rule authorizes certain information to be exchanged pursuant to a written interagency agreement between the Commissioner of the Tax Division of the Department of Revenue and the Commissioner of the Division of Labor of the Department of Commerce, the Commissioner of the Insurance Commission of the Department of Revenue, the Commissioner of the Division of Motor Vehicles of the Department of Transportation, the Commissioner of the Bureau of Employment Programs and the Office of the Governor.

**1.2 Authority.** - This legislative rule is promulgated under authority of W. Va. Code §§11-10-5 and 5s.

**1.3 Filing Date.** -

**1.4 Effective Date.** -

**§110-50D-2. Purposes.**

West Virginia Code §11-10-5s(b)(4) authorizes the West Virginia State Tax Commissioner to promulgate legislative rules regarding a written exchange of information agreement with another State agency if the purpose of the agreement is to facilitate premium collection, tax collection or licensure requirements directly enforced, administered or collected by the other State agency or the Tax Commissioner. Additionally, West Virginia Code §21-1B-3 authorizes the Labor Commissioner, or his or her designated representative, to access information maintained by any other State agency for the limited purpose of confirming the validity of a worker's legal status or authorization to work.

The purpose of this legislative rule is to comply with West Virginia Code §11-10-5s(b)(4) in order to permit the Commissioner of the Tax Division of the Department of Revenue and the Commissioner of the Division of Labor of the Department of Commerce, the Commissioner of the Insurance Commission of the Department of Revenue, the Commissioner of the Division of Motor Vehicles of the Department of Transportation, the Commissioner of the Bureau of Employment Programs and the Office of the Governor, to more efficiently and effectively perform their responsibilities for tax collection and licensing, including determining whether businesses are licensed to do business in West Virginia and that the taxes of those businesses are current, and verifying the legal status of workers employed in those businesses.

**§110-50D-3. Disclosure of Certain Information Authorized.**

3.1 The Commissioner of the Tax Division of the Department of Revenue and the Commissioner of the Division of Labor of the Department of Commerce, the Commissioner of the Insurance Commission of the Department of Revenue, the Commissioner of the Division of Motor Vehicles of the Department of Transportation, the Commissioner of the Bureau of Employment Programs and the Office of the Governor may, in order to accomplish the purposes set forth in Section two of this legislative rule, exchange information pursuant to a written agreement specifying the type and manner of information to be exchanged and containing appropriate provisions for safeguarding any confidential tax information received pursuant to the agreement.

3.2 A copy of any exchange of information agreement entered into pursuant to this rule, including any subsequent revision(s) of the agreement, or amendment(s) to the agreement, shall be filed in the State Register on or before the effective date of the agreement or any revision or amendment of the agreement.