

**WEST VIRGINIA  
SECRETARY OF STATE  
NATALIE TENNANT  
ADMINISTRATIVE LAW DIVISION**

Form #4

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OFFICE OF THE VIRGINIA  
SECRETARY OF STATE

**NOTICE OF RULE MODIFICATION OF A PROPOSED RULE**

AGENCY: State Tax Department TITLE NUMBER: 110

CITE AUTHORITY W. Va. Code §§11-10-5; 11-10-5s(b)(4)

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

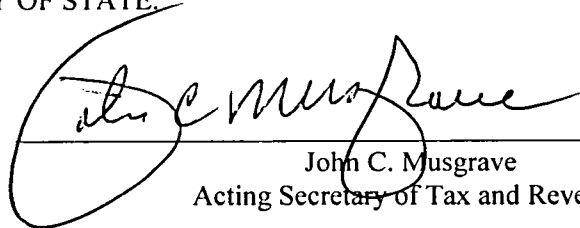
IF YES, SERIES NUMBER OF RULE BEING AMENDED: \_\_\_\_\_

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

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

TITLE OF RULE BEING PROPOSED: Exchange of Information Agreement Between The State Tax Department and  
The Office of The State Fire Marshall

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.



John C. Musgrave  
Acting Secretary of Tax and Revenue

#2.46

MODIFIED  
TITLE 110  
LEGISLATIVE RULE  
STATE TAX DEPARTMENT

DEC -1 2010

SERIES 50F      Review Committee  
EXCHANGE OF INFORMATION AGREEMENT BETWEEN THE  
STATE TAX DEPARTMENT AND THE OFFICE OF THE STATE FIRE MARSHAL

**§ 110-50F-1. General.**

1.1 Scope. – This rule authorizes certain information to be exchanged pursuant to a written interagency agreement between the State Tax Department and the Office of the State Fire Marshal.

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

1.3. Filing Date.

1.4. Effective Date.

**§110-50F-2. Purpose.** The State Tax Commissioner and the State Fire Marshal are jointly responsible for administering and enforcing the provisions of West Virginia Code § 47-25-1 *et seq.*, the Reduced Cigarette Ignition Propensity Standards and Fire Prevention Act ("the Act"). Both the State Tax Commissioner and the State Fire Marshal have rule-making authority to carry out the provisions of the Act. This rule will facilitate the administration and enforcement of the provisions of the Act and premium collection, tax collection or licensure in accordance with the requirements of West Virginia Code §11-10-5s(b)(4).

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

3.1. In accordance with W. Va. Code §11-10-5s(b)(4), the State Tax Commissioner and the State Fire Marshal 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 safe-guarding any confidential information received pursuant to the agreement.

3.2. The State Tax Commissioner shall file with the Secretary of State for publication in the State Register a copy of any exchange of information agreement entered into pursuant to this rule, including any subsequent revision of the agreement, or amendment, in order to allow an opportunity for public comment.