

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

Form #6

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OFFICE WEST VIRGINIA  
SECRETARY OF STATE

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

AGENCY: 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: 50G

TITLE OF RULE BEING PROPOSED: Exchange of Information Agreement Between the State Tax Department  
and the Department of Commerce, the Department of Transportation and the Department of Environmental Protection.

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

AUTHORIZATION IS CITED IN (house or senate bill number) Senate Bill 287

SECTION 64-7-1(c), PASSED ON March 10, 2012

THIS RULE IS FILED WITH THE SECRETARY OF STATE. THIS RULE BECOMES EFFECTIVE ON THE  
FOLLOWING DATE: May 1, 2012



Charles O. Lorensen

Cabinet Secretary of the Department of Revenue

FILED

**TITLE 110  
LEGISLATIVE RULE  
STATE TAX DEPARTMENT**

2012 APR 13 PM 3: 37

OFFICE WEST VIRGINIA  
SECRETARY OF STATE

**SERIES 50G  
EXCHANGE OF INFORMATION AGREEMENT BETWEEN THE  
STATE TAX DEPARTMENT AND THE DEPARTMENT OF COMMERCE, THE  
DEPARTMENT OF TRANSPORTATION AND THE DEPARTMENT OF  
ENVIRONMENTAL PROTECTION**

**§110-50G-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 Department of Commerce, the Department of Transportation and the Department of Environmental Protection.

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

1.3. Filing Date.

1.4. Effective Date.

**§110-50G-2. Purpose.** Senate Bill 465, enacted March 12, 2011, amended West Virginia Code §11-13Q-20 to require that on or before February 1, 2013, the Department of Commerce, in consultation with the Tax Commissioner, the Department of Transportation and the Department of Environmental Protection submit to the Governor, the President of the Senate and the Speaker of the House of Delegates a report of the impact of all the tax credits and other economic incentives provided in S.B. 465. The report is to include the impact:

2.1. On economic development in this state, including but not limited to the creation of jobs in this state;

2.2. Upon the state's infrastructure, including but not limited to the need for construction or maintenance of the roads and highways of the state;

2.3. Upon the natural resources of the state; and

2.4. Upon public and private property interests in the state.

This rule will facilitate the consultation process and the provision of any necessary information to the agencies involved.

**§110-50G-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 Department of Commerce, the Department of Transportation

and the Department of Environmental Protection 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 Office of Secretary of State 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.