



**EARL RAY TOMBLIN**  
GOVERNOR

**DEPARTMENT OF REVENUE**  
**OFFICE OF THE SECRETARY**

**ROBERT S. KISS**  
CABINET SECRETARY

STATE CAPITOL  
CHARLESTON, WEST VIRGINIA

June 24, 2014

The Honorable Natalie E. Tennant  
West Virginia Secretary of State  
Building 1, Suite 157-K  
1900 Kanawha Boulevard, East  
Charleston, West Virginia 25305-0770

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CLERK OF STATE

RE: Repeal of Interpretive Rule 110-1Q

Dear Secretary Tennant:

Senate Bill 1009 (First Extraordinary Session 2014) repealed the statute that formed the basis for the State Tax Division's Interpretive Rule Title 110, Series 1Q.

Based on the statute as now configured under Senate Bill 1009, the State Tax division is now submitting Legislative Rules to supplant Interpretive Rule 110-1Q. Therefore, I hereby request that Interpretive Rule Title 110, Series 1Q be repealed.

Respectfully submitted,

Robert S. Kiss  
Cabinet Secretary

RSK:a