



**WEST VIRGINIA SECRETARY OF STATE**

**MAC WARNER**

**ADMINISTRATIVE LAW DIVISION**

**eFILED**

6/26/2018 5:00:36 PM

Office of West Virginia  
Secretary Of State

**NOTICE OF PUBLIC COMMENT PERIOD**

AGENCY: Tax TITLE-SERIES: 110-50A

RULE TYPE: Legislative Amendment to Existing Rule: No Repeal of existing rule: Yes

RULE NAME: EXCHANGE OF INFORMATION AGREEMENT  
BETWEEN TAX DIVISION AND DIVISION OF  
ENVIRONMENTAL PROTECTION

CITE STATUTORY AUTHORITY: W. Va. Code §11-10-5 and 5s.

COMMENTS LIMITED TO:

Written

DATE OF PUBLIC HEARING:

LOCATION OF PUBLIC HEARING:

DATE WRITTEN COMMENT PERIOD ENDS: 07/27/2018 11:00 AM

COMMENTS MAY BE MAILED OR EMAILED TO:

NAME: Mark Morton

ADDRESS: P.O. Box 1005

Charleston, WV 25324

EMAIL: taxlegal@wv.gov

PLEASE INDICATE IF THIS FILING INCLUDES:

RELEVANT FEDERAL STATUTES OR REGULATIONS: No

(IF YES, PLEASE UPLOAD IN THE SUPPORTING DOCUMENTS FIELD)

INCORPORATED BY REFERENCE: No

(IF YES, PLEASE UPLOAD IN THE SUPPORTING DOCUMENTS FIELD)

PROVIDE A BRIEF SUMMARY OF THE CONTENT OF THE RULE:

This rule is being consolidated into new Legislative Rule 110-50C.

SUMMARIZE IN A CLEAR AND CONCISE MANNER CONTENTS OF CHANGES IN THE RULE AND A STATEMENT OF CIRCUMSTANCES REQUIRING THE RULE:

This rule is being consolidated into new Legislative Rule 110-50C and will thus be obsolete and is due to be repealed.

SUMMARIZE IN A CLEAR AND CONCISE MANNER THE OVERALL ECONOMIC IMPACT OF THE PROPOSED RULE:

A. ECONOMIC IMPACT ON REVENUES OF STATE GOVERNMENT:

no economic impact

B. ECONOMIC IMPACT OF THE RULE ON THE STATE OR ITS RESIDENTS:

no economic impact

C. FISCAL NOTE DETAIL:

Effect of Proposal	Fiscal Year		
	2018 Increase/Decrease (use "-")	2019 Increase/Decrease (use "-")	Fiscal Year (Upon Full Implementation)
<b>1. Estimated Total Cost</b>	0	0	0
Personal Services	0	0	0
Current Expenses	0	0	0
Repairs and Alterations	0	0	0
Assets	0	0	0
Other	0	0	0
<b>2. Estimated Total Revenues</b>	0	0	0

D. EXPLANATION OF ABOVE ESTIMATES (INCLUDING LONG-RANGE EFFECT):

There should be no increase in costs related to these rule changes.

BY CHOOSING 'YES', I ATTEST THAT THE PREVIOUS STATEMENT IS TRUE AND CORRECT.

Yes

Elizabeth G Steiner -- By my signature, I certify that I am the person authorized to file legislative rules, in accordance with West Virginia Code §29A-3-11 and §39A-3-2.

**TITLE 110  
LEGISLATIVE RULE**

**DEPARTMENT OF TAX AND REVENUE**

**SERIES 50A**

**EXCHANGE OF INFORMATION AGREEMENT BETWEEN  
TAX DIVISION AND DIVISION OF ENVIRONMENTAL PROTECTION**

**~~§§ 50A 1. General.~~**

~~1.1. Scope. — This legislative rule authorizes certain information to be exchanged pursuant to a written interagency agreement between the Tax Division and the Division of Environmental Protection.~~

~~1.2. Authority. — W. Va. Code §11-10-5 and 5s.~~

~~1.3. Filing Date. — April 25, 1995.~~

~~1.4. Effective Date. — May 1, 1995.~~

**~~§§ 50A 2. Purposes.~~**

~~2.1. W. Va. Code §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 agency or the Tax Commissioner. The purpose of this legislative rule is to comply with W. Va. Code §10-5s(b)(4) in order to permit the Divisions of Tax and of Environmental Protection to more efficiently and effectively perform their respective responsibilities for tax collection and surface coal mining permitting.~~

**~~§§ 50A 3. Disclosure of Certain Information Authorized.~~**

~~3.1. In addition to information provided to the Division of Environmental Protection pursuant to the existing information exchange agreement authorized by Section 9 of the Solid Waste Assessment Fee Regulations, 110 C.S.R. 6A, the Tax Commissioner and the Director of the Division of Environmental Protection may, in order to accomplish the purposes set forth in section two of this legislative rule, exchange information, pursuant to another written agreement specifying the type and manner of information to be exchanged and containing provisions for safeguarding any 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.~~