



WEST VIRGINIA SECRETARY OF STATE

MAC WARNER

ADMINISTRATIVE LAW DIVISION

eFILED

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Office of West Virginia
Secretary Of State

**NOTICE OF AGENCY APPROVAL OF A PROPOSED RULE AND FILING WITH THE LEGISLATIVE RULE-
MAKING REVIEW COMMITTEE**

AGENCY: Tax TITLE-SERIES: 110-50B
RULE TYPE: Legislative Amendment to Existing Rule: No Repeal of existing rule: Yes
RULE NAME: 110-50B Exchange of Information Agreement Between the State Tax Division and the Alcohol
Beverage Control Administration (Repeal)

PRIMARY CONTACT

NAME: Mark Morton
ADDRESS: PO Box 1005
Charleston, WV 25324
EMAIL: taxlegal@wv.gov
PHONE NUMBER: 304-558-5330

CITE STATUTORY AUTHORITY: W. Va. Code §11 10-5 and 5s and W. Va. Code §60-9-5(a) and 8(a)

EXPLANATION OF THE STATUTORY AUTHORITY FOR THE LEGISLATIVE RULE, INCLUDING A DETAILED SUMMARY OF
THE EFFECT OF EACH PROVISION OF THE LEGISLATIVE RULE WITH CITATION TO THE SPECIFIC STATUTORY
PROVISION WHICH EMPOWERS THE AGENCY TO ENACT SUCH RULE PROVISION:

The rule Series 50B, Title 110 of the Code of State Rules is repealed due to its consolidation with and into new
rule Series 50C. This proposed rule is within the Tax Commissioners statutory authority under W. Va. Code §11-10
-5 and pursuant to W. Va. Code §29A-1-2(k) and §29A-3-1.

DATE eFiled FOR NOTICE OF HEARING OR PUBLIC COMMENT PERIOD: 6/27/2018

DATE OF PUBLIC HEARING(S) OR PUBLIC COMMENT PERIOD ENDED: 7/27/2018

COMMENTS RECEIVED: No

(IF YES, PLEASE UPLOAD IN THE COMMENTS RECEIVED FIELD COMMENTS RECEIVED AND RESPONSES TO
COMMENTS)

PUBLIC HEARING: No

(IF YES, PLEASE UPLOAD IN THE PUBLIC HEARING FIELD PERSONS WHO APPEARED AT THE HEARING(S) AND
TRANSCRIPTS)

RELEVANT FEDERAL STATUTES OR REGULATIONS: No

WHAT OTHER NOTICE, INCLUDING ADVERTISING, DID YOU GIVE OF THE HEARING?

SUMMARY OF THE CONTENT OF THE LEGISLATIVE RULE, AND A DETAILED DESCRIPTION OF THE RULE'S PURPOSE AND ALL PROPOSED CHANGES TO THE RULE:

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

STATEMENT OF CIRCUMSTANCES WHICH REQUIRE 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This rule is being consolidated into new Legislative Rule 110-50C and will thus be obsolete and is due to be repealed.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 LEGISLATIVE RULE:

A. ECONOMIC IMPACT ON REVENUES OF STATE GOVERNMENT:

no economic impact

B. ECONOMIC IMPACT OF THE LEGISLATIVE 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)
1. Estimated Total Cost	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
2. Estimated Total Revenues	0	0	0

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

n/a

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
STATE TAX COMMISSION**

**SERIES 50B
EXCHANGE OF INFORMATION AGREEMENT BETWEEN THE STATE
TAX DIVISION AND THE ALCOHOL BEVERAGE CONTROL ADMINISTRATION**

~~§110-50B-1. General.~~

~~1.1. Scope. — This rule authorizes certain information to be exchanged pursuant to a written interagency agreement between the Tax Division and the Alcohol Beverage Control Administration, both of which agencies are divisions of the Department of Tax and Revenue.~~

~~1.2. Authority. — This rule is promulgated under authority of W. Va. Code §11-10-5 and 5s and W. Va. Code §60-9-5(a) and 8(a).~~

~~1.3. Filing Date. — April 30, 2001.~~

~~1.4. Effective Date. — May 1, 2001.~~

~~§110-50B-2. Purposes.~~

~~W. Va. Code §11-10-5s(b)(4) authorizes the State Tax Commissioner to promulgate non-emergency rules regarding written exchange of information agreements with other State agencies if the purpose of the agreements is to facilitate premium collection, tax collection or licensure requirements which are directly enforced, administered or collected by the agencies and/or the Tax Commissioner. The purpose of this rule is to permit the Tax Division and the Alcohol Beverage Control Administration to more efficiently and effectively perform their administrative and enforcement responsibilities for tax collection and licensure.~~

~~§110-50B-3. Disclosure of Certain Information Authorized.~~

~~3.1. In accordance with W. Va. Code §10-5s(b)(4), the Tax Commissioner and the Alcohol Beverage Control Administration 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 safeguarding any confidential information received pursuant to the agreement.~~

~~3.2 The Tax Commissioner shall file a copy of any exchange of information agreement entered into pursuant to this rule, including any subsequent revision of the agreement, or amendment to the agreement, in the State Register at least thirty days before the effective date of the agreement, or its revision or amendment, in order to allow an opportunity for public comment.~~