

**WEST VIRGINIA**  
**SECRETARY OF STATE**

**KEN HECHLER**

**ADMINISTRATIVE LAW DIVISION**

Form #5

**FILED**

SEP 26 1 48 PM '96

OFFICE OF WEST VIRGINIA  
SECRETARY OF STATE

**NOTICE OF AGENCY ADOPTION OF A PROCEDURAL OR INTERPRETIVE RULE  
OR A LEGISLATIVE RULE EXEMPT FROM LEGISLATIVE REVIEW**

AGENCY: State Tax Division TITLE NUMBER: 110

CITE AUTHORITY: W. Va. Code § 11-6D-8(b)

RULE TYPE: PROCEDURAL \_\_\_\_\_ INTERPRETIVE X

EXEMPT LEGISLATIVE RULE \_\_\_\_\_  
CITE STATUTE(S) GRANTING EXEMPTION FROM LEGISLATIVE REVIEW

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 NEW RULE BEING ADOPTED: 6D1

TITLE OF RULE BEING ADOPTED: Determining The Earliest Date When The  
Alternative Fuel Motor Vehicle Tax Credit May Apply To Qualified  
Investment.

THE ABOVE RULE IS HEREBY ADOPTED AND FILED WITH THE SECRETARY OF STATE. THE  
EFFECTIVE DATE OF THIS RULE IS October 28, 1996

  
James H. Paige III  
Authorized Signature

2.80



FILED

SEP 26 1 48 PM '96

GASTON CAPERTON  
GOVERNOR

State of West Virginia  
Department of Tax and Revenue

TAX DIVISION

P. O. Box 2389  
Charleston, WV 25328-2389

OFFICE OF WEST VIRGINIA  
SECRETARY JAMES H. PAIGE III  
SECRETARY

CONSENT TO FILE RULE

September 20, 1996

To Whom It May Concern:

Title of Rule: Determining The Earliest Date When The  
Alternative Fuel Motor Vehicle Tax Credit May  
Apply To Qualified Investment.


Title Number: 110

Series Number: 6D1

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Pursuant to West Virginia Code § 5F-2-2(a), the undersigned hereby consents to the filing of the foregoing rule.

Signed this 20th day of September, 1996.

  
James H. Paige, III  
Secretary, Tax and Revenue

AGENCY APPROVED  
WEST VIRGINIA INTERPRETIVE RULE  
DEPARTMENT OF TAX AND REVENUE  
STATE TAX DIVISION  
TITLE 110  
SERIES 6D1

FILED

SEP 26 1 48 PM '96  
OFFICE OF WEST VIRGINIA  
SECRETARY OF STATE

DETERMINING THE EARLIEST DATE WHEN THE ALTERNATIVE-FUEL MOTOR  
VEHICLE TAX CREDIT MAY APPLY TO QUALIFIED INVESTMENT

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§ 110-6D1-1. General

1.1 **Scope.** - The purpose of this rule is to establish the earliest date for investments which may be applied against the Alternative-Fuel Motor Vehicle Tax Credit authorized by West Virginia Code § 11-6D-1 et seq.

1.2 **Authority.** - West Virginia Code § 11-6D-8(b).

1.3 **Filing Date.** -

1.4 **Effective Date.** -

§ 110-6D1-2. Definitions.

The definitions provided in West Virginia Code § 11-6D-2 are incorporated by reference herein.

§ 110-6D1-3. Ineligibility for credit.

3.1 West Virginia Code § 11-6D-4(c) states that the Alternative-Fuel Motor Vehicle Tax Credit is not available to any taxpayer under an obligation pursuant to any federal or state law, policy or regulation to convert any motor vehicle to the use of alternative fuels.

3.2 The foregoing availability restriction applies to any taxpayer who is subject to such a federal or state mandate at any time during the credit period.

§ 110-6D1-4. Investment period.

4.1 West Virginia Code § 11-6D-3 states that the tax credit is available for those tax years beginning after June 30, 1997. Additionally, West Virginia Code § 11-6D-7 provides that the tax credit expires ten years after the effective date of Article 6D, Chapter 11 of the West Virginia Code with a proviso that investments made in the last one or two years of the credit period may receive the credit increments in the two or one years respectively which immediately succeed the credit period.

4.2 Based upon the foregoing requirements, the credit period for fiscal year taxpayers commences with the tax year that begins on or after July 1, 1997. For calendar year taxpayers, the credit period commences on January 1, 1998. Additionally, the credit period expires on June 5, 2006.

No Response From Agency  
Sent in February 1997 Supplement



KEN HECHLER  
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**SECRETARY OF STATE**  
Building 1, Suite 157-K  
1900 Kanawha Blvd., East  
Charleston, WV 25305-0770

(Plus all the volunteer help we can get)

TO: JOHN MONTGOMERY

AGENCY: TAX

FROM: JUDY COOPER, DIRECTOR, ADMINISTRATIVE LAW DIVISION

DATE: October 11, 1996

THE ATTACHED RULE FILED BY YOUR AGENCY HAS BEEN ENTERED INTO OUR COMPUTER SYSTEM. PLEASE REVIEW, PROOF AND RETURN IT WITH ANY CORRECTIONS. IF THERE ARE NO CORRECTIONS, PLEASE SIGN THIS MEMO AND RETURN IT TO THIS OFFICE. YOU WILL BE SENT A FINAL VERSION OF THE RULE FOR YOUR RECORDS.

PLEASE RETURN EITHER THE CORRECTED RULE OR THIS FORM WITHIN TEN (10) WORKING DAYS OF THE DATE YOU RECEIVED THIS REQUEST. CALL IF YOU HAVE ANY QUESTIONS.

SERIES: 6D TITLE: 110 TAX

\* THE ATTACHED RULE HAS BEEN REVIEWED AND IS CORRECT.

SIGNED: \_\_\_\_\_

TITLE OF PERSON SIGNING: \_\_\_\_\_

DATE: \_\_\_\_\_

\*\*\*\*\*

\* THE ATTACHED RULE HAS BEEN REVIEWED AND NEEDS CORRECTING. THE CORRECTIONS HAVE BEEN MARKED.

SIGNED: \_\_\_\_\_

TITLE OF PERSON SIGNING: \_\_\_\_\_

DATE: \_\_\_\_\_

NOTE: IF YOU ARE NOT THE PERSON WHO HANDLES THIS RULE, PLEASE FORWARD TO THE CORRECT PERSON.



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Secretary of State

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Deputy Secretary of State

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OFFICE OF WEST VIRGINIA  
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SEP 23 1 38 PM '97

FILED

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SIGNED: John W. Montgomery

TITLE OF PERSON SIGNING: Attorney

DATE: 9/23/97

NOTE: IF YOU ARE NOT THE PERSON WHO HANDLES THIS RULE, PLEASE FORWARD TO THE CORRECT PERSON.