

Form #6

OFFICE OF WEST VIRGINIA
SECRETARY OF STATE


JAMES H. PAIGE, III
TAX COMMISSIONER



State of West Virginia
Department of Tax and Revenue
Charleston 25305

GASTON CAPERTON
GOVERNOR

FILED
1992 APR 15 AM 8 51
OFFICE OF WEST VIRGINIA
SECRETARY OF STATE
JAMES H. PAIGE III
SECRETARY

CONSENT TO FILE RULE

April 10, 1992

To Whom It May Concern:

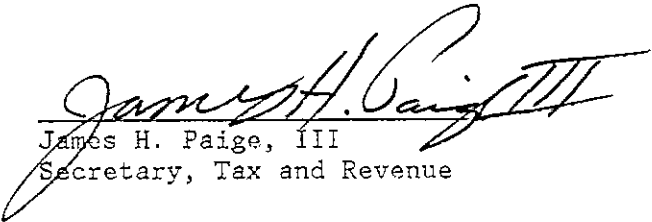
Title of Rule: Exceptions To Confidentiality Of Taxpayer Information,
Disclosure Of Certain Taxpayer Information

Title Number: 110

Series Number: 10

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

Signed this 10th day of April, 1992.


James H. Paige, III
Secretary, Tax and Revenue

WEST VIRGINIA LEGISLATIVE REGULATIONS
DEPARTMENT OF TAX AND REVENUE
TITLE 110
SERIES 10
APRIL 15, 1992

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EXCEPTIONS TO CONFIDENTIALITY OF TAXPAYER INFORMATION,
DISCLOSURE OF CERTAIN TAXPAYER INFORMATION

§ 110-10-1. General.

1.1 Type of regulations. - These regulations are legislative regulations as defined in W. Va. Code § 29A-3-1 et seq.

1.2 Scope. - These legislative regulations explain and clarify Section 5s, article 10, chapter 11 of the West Virginia Code.

1.3 Authority. - W. Va. Code § 11-10-5.

1.4 Filing date. - April 15, 1992.

1.5 Effective date. - April 15, 1992.

§ 110-10-2. to § 110-10-5r. Reserved For Future Use.

§ 110-10-5s. - Disclosure Of Certain Taxpayer Information.

5s.1 Exceptions to confidentiality.

5s.1.1 Providing that such disclosure can be made without directly or indirectly revealing the amount of credit available to any particular taxpayer or tax return information as defined in W. Va. Code § 11-10-5d, other than the name and address of the taxpayer, the Tax Commissioner shall annually publish in the State Register on or before December 31, 1992 and on or before December 31 of each succeeding year, the name and address of every taxpayer receiving any tax credit allowed under articles 13C, 13D, 13E, 13F, 13G, or 13H of West Virginia Code, Chapter 11, for any tax year beginning on or after July 1, 1991, and under W. Va. Code § 5E-1-1 et seq., for any tax year beginning on or after January 1, 1991. See W. Va. Code § 5E-1-8(g). The Tax Commissioner shall publish in the State Register, along with the name and address of such taxpayers, the amount of credit asserted on a tax return after July 1, 1991, by amount category, for each such taxpayer.

5s.1.1.1 The categories by dollar amount of credit received, shall be as follows:

5s.1.1.1.a More than one dollar, but not more than fifty thousand dollars;

5s.1.1.1.b More than fifty thousand dollars, but not more than one hundred thousand dollars;

5s.1.1.1.c More than one hundred thousand dollars, but not more than two hundred fifty thousand dollars;

5s.1.1.1.d More than two hundred fifty thousand dollars, but not more than five hundred thousand dollars;

5s.1.1.1.f More than five hundred thousand dollars, but not more than one million dollars;

5s.1.1.1.g More than one million dollars.

5s.1.1.2 Format. - The disclosure mandated by W. Va. Code § 11-10-5s and this Section shall be substantially accomplished by constructing separate lists, each based upon the particular provision of the West Virginia Code, as set forth in Section 5s.1.1 of these regulations above, under which credit was allowed, and then setting forth the names and addresses of the taxpayers by amount category as set forth in Section 5s.1.1.1 of these regulations above.

5s.1.1.2.a Example:

Taxpayers Asserting A Tax Credit Under W. Va. Code § 11-13C For A Tax Year Beginning On Or After July 1, 19xx Within The Following Amount Categories:

More than \$1.00, but not more than \$50,000:

Taxpayer A	Address
Taxpayer B	Address
Taxpayer C	Address
Taxpayer D	Address
Taxpayer E	Address

More than \$50,000, but not more than \$100,000:

Taxpayer F	Address
Taxpayer G	Address
Taxpayer H	Address
Taxpayer I	Address

More than \$100,000, but not more than \$250,000:

Taxpayer J	Address
Taxpayer K	Address

Taxpayer L	Address
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Taxpayer M	Address
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etc.

A separate list would be drawn up for taxpayers taking a tax credit under W. Va. Code § 11-13D. For example:

Taxpayers Asserting A Tax Credit Under W. Va. Code § 11-13D For A Tax Year Beginning On Or After July 1, 19xx Within The Following Amount Categories:

More than \$1.00, but not more than \$50,000:

Taxpayer A	Address
------------	---------

Taxpayer B	Address
------------	---------

Taxpayer C	Address
------------	---------

Taxpayer D	Address
------------	---------

Taxpayer E	Address
------------	---------

More than \$50,000, but not more than \$100,000:

Taxpayer F	Address
1	
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Taxpayer G	Address
------------	---------

Taxpayer H	Address
------------	---------

Taxpayer I	Address
------------	---------

More than \$100,000, but not more than \$250,000:

Taxpayer J	Address
------------	---------

Taxpayer K	Address
------------	---------

Taxpayer L	Address
------------	---------

Taxpayer M	Address
------------	---------

etc.

5s.1.1.2.b Management information services facilities tax credit. - By reason of the provisions of W. Va. Code § 11-13D-3c(g), taxpayers receiving the management information services facilities tax credit under W. Va. Code article 13D, chapter 11 will be listed separately from other taxpayers receiving credit under W. Va. Code article 13D, chapter 11 as taxpayers receiving credit under W. Va. Code § 11-13D-3c.

5s.2 Compromises of tax disputes.

5s.2.1 The Tax Commissioner shall publish in the State Register the following information regarding any compromise of a pending civil tax case that occurs on or after March 7, 1991 in which the Tax Commissioner is required to seek the written recommendation of the Attorney General and the Attorney General has not recommended acceptance of such compromise or when the Tax Commissioner compromises any civil tax case for an amount that is more than two hundred and fifty thousand dollars less than the assessment of tax owed made by the Tax Commissioner:

5s.2.1.1 The names and addresses of taxpayers that are parties to such compromise;

5s.2.1.2 A summary of such compromise;

5s.2.1.2.a The summary of compromise shall contain:

(1) The name and address of the taxpayers who are parties to the dispute;

(2) The amount for which the controversy was compromised;

(3) The amount of the tax assessed.

(4) The article and chapter, or articles and chapters, of the West Virginia Code under which the disputed amount purportedly arose;

(5) The taxable periods to which the disputed tax liability purportedly relates.

(6) A basic summary of the legal issues involved in the dispute.

(7) The basis and reasoning for the compromise.

5s.2.1.3 Any written advice or recommendation rendered by the Attorney General regarding such compromise; and

5s.2.1.4 Any written advice or recommendation rendered by the Tax Commissioner's staff.

5s.2.2 The Tax Commissioner may disclose any relevant return information to the prosecuting attorney for the county in which venue lies for a criminal tax offense when there is reasonable cause, based upon and substantiated by such information, to believe that a criminal tax law has been or is being violated.

5s.2.3 The Tax Commissioner may enter into written exchange of information agreements with the Commissioners of Labor, Employment Security and Workers' Compensation to disclose and receive return information. Such agreements shall be published in the State Register and shall only be for the

purpose of facilitating premium collection, tax collection and facilitating licensure requirements directly enforced, administered or collected by the respective agencies. The provisions of this Section shall not be construed to preclude or limit disclosure of tax information authorized by any provision of the West Virginia Code. Any confidential return information so disclosed shall remain confidential in the hands of such other division (the Commissioners of Labor, Employment Security and Worker's Compensation) to the extent provided by W. Va. Code § 11-10-5d and by other applicable federal or State laws.

5s.3 Federal and State return information confidential. -
Notwithstanding any other provisions of this Section, no return information made available to the Tax Commissioner by the Internal Revenue Service or any department or agency of any other state may be disclosed to another person in any manner inconsistent with the provisions of Section 6103 of the Internal Revenue Code of 1986, as amended, or of such other states' confidentiality laws.

Bill Tax Confidentiality 110-10

H. B. 4334

(By Delegate Grubb)

(Introduced January 27, 1992; referred to the

Committee on Finance then the Judiciary)

A BILL to amend and reenact section six, article seven, chapter sixty-four of the code of West Virginia, one thousand nine hundred thirty-one, as amended, relating to authorizing the division of tax to promulgate legislative rules relating to exceptions to confidentiality of taxpayer information and disclosure of certain taxpayer information.

Be it enacted by the Legislature of West Virginia:

That section six, article seven, chapter sixty-four of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be amended and reenacted, to read as follows:

ARTICLE 7. AUTHORIZATION FOR DEPARTMENT OF TAX AND REVENUE TO PROMULGATE LEGISLATIVE RULES.

§64-7-6. Tax department.

(a) The legislative rules filed in the state register on the fifth day of January, one thousand nine hundred eighty-four,

1 relating to the state tax commissioner (appraisal of property for
2 periodic statewide reappraisals for ad valorem property tax
3 purposes), are authorized with the amendments set forth below:

4 On page 8, section 11.04 (b)(2), definition of "Active Mining
5 Property," at the end of the first paragraph following the
6 period, by adding the following: "In the application of the
7 herein provided valuation formula on 'active mining property,'
8 the appropriate formula calculation will be based upon the actual
9 market to which the coal from that tract and seam is currently
10 being sold, whether it is 'metallurgical' or 'steam'."

11 On page 9, section 11.04 (b)(3), definition of "Active
12 Reserves," at the end of the subsection, following the period, by
13 adding the following: "In the application of the herein provided
14 valuation formula on 'active reserves,' the appropriate formula
15 calculation will be based upon the actual market to which the
16 coal from that tract and seam is currently being sold, whether it
17 is 'metallurgical' or 'steam'."

18 On page 11, section 11.04 (b)(11), definition of "Mineable
19 Coal," by striking the subsection and substituting in lieu
20 thereof the following: "(11) Mineable Coal. Coal which can be
21 mined under present day mining technology and economics."

22 On page 25, section 11.04 (c)(2)(C), entitled "Property Tax
23 Component," by striking the subsection and inserting in lieu
24 thereof the following: "(C) Property Tax Component -- This

1 component will be derived by multiplying the assessment rate by
2 the statewide average of tax rates on Class III property."

3 On page 30, section 11.04 (c)(4), entitled "Valuation of
4 Mined-Out/Unmineable/Barren Coal Properties," by striking the
5 numbers "\$5.00" and inserting in lieu thereof the following:
6 "\$1.00."

7 On page 31, section 11.04 (c)(5)(B), by striking the words
8 and numbers "Five Dollars (\$5.00)" and inserting in lieu thereof
9 the following: "One Dollar (\$1.00)."

10 On page 53, section 11.05 (h) by striking the symbol and
11 figures "(\$5.00)" and inserting in lieu the following:
12 "(\$1.00)."

13 On page 73, section 11.06 (h) by striking the symbol and
14 figures "\$5.00" and inserting in lieu the following: "\$1.00."

15 On page 81, section 11.07 (e)(15)(B)(4) at the end of the
16 second sentence remove the period after the word "property" and
17 insert the words "unless the land is used for some other purpose
18 in which case it will be taxed according to its actual use."

19 On page 86, section 11.07 (k) delete all of subsection (k).

20 On page 110, section 11.08 (c)(4) by striking the symbol and
21 figures "\$5.00" and inserting in lieu thereof the following:
22 "\$1.00."

23 On page 111, section 11.08 (c)(5)(B) by striking the symbol
24 and figures "\$5.00" and inserting in lieu thereof the following:
25 "\$1.00."

1 On page 115, section 11.09 (a)(3) in the first sentence,
2 insert after the word "land" the words "excluding farmland."

3 (b) The legislative rules filed in the state register on the
4 twenty-eighth day of September, one thousand nine hundred
5 eighty-four, relating to the state tax commissioner (estimated
6 personal income tax), are authorized with the amendments set
7 forth below:

8 55.02(a)(2)(on page 182.2) line 18, after the word
9 "profession" strike the words "on his own account" and the
10 comma(,).

11 55.12(b)(1)(page 182.35) at the end of the section, change
12 the period to a comma, and add the following language: "and in
13 the case of a court appointed agent, a copy of the court order of
14 appointment is sufficient."

15 55.12(c)(page 182.36) after the word "for," strike the word
16 "erroneous."

17 (c) The legislative rules filed in the state register on the
18 twenty-eighth day of September, one thousand nine hundred
19 eighty-four, modified by the state tax commissioner to meet the
20 objections of the legislative rule-making review committee and
21 refiled in the state register on the fourteenth day of November,
22 one thousand nine hundred eighty-four, and on the twenty-first
23 day of March, one thousand nine hundred eighty-five, relating to
24 the state tax commissioner (estimated corporation net income
25 tax), are authorized.

1 (d) The legislative rules filed in the state register on the
2 twelfth day of March, one thousand nine hundred eighty-five,
3 relating to the state tax commissioner (identification and
4 appraisal of farmland subsequent to the base year of statewide
5 reappraisal), are authorized and directed to be promulgated with
6 the following amendments:

7 Title page, Subject; following the word "Farmland," insert
8 the words "and of Structures Situated Thereon."

9 Page i, Subject; following the word "Farmland," insert the
10 words "and of Structures Situated Thereon."

11 Page i, TABLE OF CONTENTS, Section 10; following the words
12 "Valuation of Farmland" add the words "and of Structures Situated
13 Thereon."

14 Page 10.1, Title; following the word "FARMLAND" insert the
15 words "AND STRUCTURES SITUATED THEREON."

16 Page 10.1, Section 10, Title; following the word "Farmland"
17 add the words "and Structures Situated Thereon."

18 Page 10.1, Section 10.01(b); following the word "farmland"
19 insert the words "and structures situated thereon."

20 Page 10.2, Section 10.02(a), first sentence; following the
21 word "farmland" insert the words "and structures situated
22 thereon."

23 Page 10.3, Section 10.02(b), first sentence; following the
24 word "farmland" insert the words "and structures situated

1 thereon." Delete the words "for purposes of the statewide
2 reappraisal."

3 Page 10.3, Section 10.02(b), last sentence; following the
4 word "farmland" insert the words "and structures situated
5 thereon."

6 Page 10.8, Section 10.04(5)(B), last sentence; delete the
7 period and add "or the incapability to be adapted to alternative
8 uses."

9 Page 10.9, Section 10.04(6), first sentence; following the
10 words "land currently being used" insert the words "as part of a
11 farming operation."

12 Page 10.9, Section 10.04(6), following the last sentence; add
13 the sentence "For the purposes of this definition, 'contiguous
14 tracts' are farmlands which are in close proximity, but not
15 necessarily adjacent: **Provided**, That all such contiguous tracts
16 are operated as part of the same farm management plan."

17 Page 10.10, Section 10.04(8), is amended to read in its
18 entirety as follows:

19 "(8) Farm buildings. -- The term 'farm buildings' shall mean
20 structures which directly contribute to the operation of the
21 farm, and shall include tenant houses and quarters furnished farm
22 employees without rent as a part of the terms of their
23 employment."

24 Page 10.11, Section 10.04; delete the word "November" and
25 insert in lieu thereof the word "September." Delete the period

1 following the word "valuation" and add the words, "for the
2 assessment year beginning July first of each year."

3 Page 10.11, Section 10.04, insert the following subdivision;
4 "(12) Application Form: The application form required to be
5 filed with the assessor on or before September first of each year
6 shall require certification that the farm complies with criteria
7 set forth in Section 10.05(c) of these regulations, and renewal
8 applications from year to year shall be sufficient upon statement
9 certifying that no change has been made in the use of farm
10 property which would disqualify 'farm use' classification for
11 assessment purposes." Renumber the subdivisions of Section 10.04
12 following the new 10.04(12); formerly 10.04(12) through
13 10.04(28), to 10.04(13) through 10.04(29), respectively.

14 Page 10.14, Section 10.04(28) (formerly 10.04(27)); following
15 the words "woodland products" insert a comma and the words "such
16 as nuts or fruits harvested" and add a comma following the words
17 "human consumption" on Page 10.15.

18 Page 10.16, Section 10.05, subsection (a), following the
19 words "land is used for farm purposes" by striking the period and
20 inserting in lieu thereof a colon and the following: "Provided,
21 That the true and actual value of all farm used, occupied and
22 cultivated by their owners or bona fide tenants shall be arrived
23 at according to the fair and reasonable value of the property for
24 the purpose for which it is actually used regardless of what the
25 value of the property would be if used for some other purpose;

1 and that the true and actual value shall be arrived at by giving
2 consideration to the fair and reasonable income which the same
3 might be expected to earn under normal conditions in the locality
4 wherein situated, if rented: **Provided, however,** That nothing
5 herein shall alter the method of assessment of lands or minerals
6 owned by domestic or foreign corporations."

7 Page 10.16, Section 10.05(b), first clause; following the
8 words "following factors shall be" insert the words "indicative
9 of but not conclusive" and delete the word "considered."

10 Page 10.16, Section 10.05(b)(2); delete the period and add
11 the words "such as soil conservation, farmland preservation or
12 federal farm lending agencies."

13 Page 10.17, Section 10.05(b)(7); delete the section and
14 insert in lieu thereof the words "(7) Whether or not the farmer
15 practices 'custom farming' on the land in question."

16 Page 10.17, Section 10.05(b)(9); following the word "type"
17 add a comma and insert the word "utility."

18 Page 10.17, Section 10.05(b)(11), first sentence; following
19 the word "sales" insert the words "for nonfarm uses."

20 Page 10.17, Section 10.05(b)(12)(A); following the words
21 "part of" insert the words "or appurtenant to."

22 Page 10.17, Section 10.05(b)(12)(B); following the words
23 "contiguous to" insert the words "or operated in common with."

24 Page 10.18, Section 10.05, subsection (c), the first sentence
25 of which is amended in its entirety to read as follows:

1 "Qualifying farmland and the structures situated thereon shall be
2 subject to farm use valuation, with primary consideration being
3 given to the income which the property might be expected to earn,
4 in the locality wherein situate, if rented."

5 Page 10.18, Section 10.05(b)(12)(B); delete the semicolons
6 and the words "it was purchased at the same time as the tract so
7 used." Delete the period following the word "purposes" and add the
8 words "or any nonfarm use."

9 Page 10.19, Section 10.05(c)(2); following the words
10 "Provided, That no" delete the word "reason" and insert in lieu
11 thereof the words "individual event."

12 Page 10.20, Section 10.05(c)(4)(C); following the words
13 "(1,000) minimum production value" insert the words "or the small
14 farm five hundred dollars (\$500) minimum production and sale."

15 Page 10.23, Section 10.05(d)(3)(B), third sentence; following
16 the word "If" insert the words "timber from." Delete the period
17 following the word "purpose" and add the words "or is being
18 converted to farm production uses."

19 Page 10.26, Section 10.05(f)(2) is amended in its entirety to
20 read as follows:

21 "(2) Farm buildings. -- Rental value of farm buildings and
22 other improvements on the farmland shall be valued by determining
23 the replacement cost of the building or structure by usual farm
24 construction practices, and farm labor standards and subtracting
25 therefrom depreciation.¹ Both of these determinations shall be

1 made in accordance with the tax department's real property
2 appraisal manual² as filed in the state register in accordance
3 with chapter 29A of the code of West Virginia, 1931, as amended,
4 and as it relates to agricultural buildings and structures. One
5 (1) acre of land shall be assigned to all buildings as a unit
6 situate on the property, regardless of the actual acreage
7 occupied by such buildings and shall be appraised at its farm-use
8 valuation based on the highest class of farmland present on the
9 farm."

10 Page 10.28, Section 10.05(f)(3)(B)(1); following the words
11 "or more of the" insert the word "usual."

12 Page 10.28, Section 10.05(f)(3)(B)(2); following the words
13 "(50%) of the" insert the word "usual."

14 Page 10.29, Section 10.05(f)(3)(C)(1)(a); following the words
15 "(50%) or more of the" insert the word "usual."

16 Page 10.29, Section 10.05(f)(3)(C)(1)(b); following the words
17 "(50%) of the" insert the word "usual."

18 Page 10.31, Section 10.05(f)(3)(C)(2)(b); following the last
19 sentence insert the sentence "An individual employed other than
20 in farming is not an unincorporated business."

21 Page 10.35, Section 10.07, Title; following the word
22 "Farmland" insert the words "and Structures Situated Thereon."

23 Page 10.35, Section 10.07(a), first sentence; following the
24 word "farmland" insert the words "and structures situated
25 thereon."

1 Page 10.46, Subject; following the word "Farmland" insert the
2 words "and Structures Situated Thereon."

3 (e) The legislative rules filed in the state register on the
4 twenty-second day of May, one thousand nine hundred eighty-five,
5 relating to the state tax commissioner (rules governing the
6 operation of a statewide electronic data processing system
7 network, to facilitate administration of the ad valorem property
8 tax on real and personal property), are authorized.

9 (f) The legislative rules filed in the state register on the
10 twenty-sixth day of March, one thousand nine hundred eighty-six,
11 relating to the state tax commissioner (listing of interests in
12 natural resources for the first statewide reappraisal; provision
13 for penalties), are authorized.

14 (g) The legislative rules filed in the state register on the
15 twenty-sixth day of March, one thousand nine hundred eighty-six,
16 modified by the state tax commissioner to meet the objections of
17 the legislative rule-making review committee and refiled in the
18 state register on the twelfth day of February, one thousand nine
19 hundred eighty-seven, relating to the state tax commissioner
20 (review of appraisals by county commissions sitting as
21 administrative appraisal review boards), are authorized.

22 (h) The legislative rules filed in the state register on the
23 twenty-sixth day of March, one thousand nine hundred eighty-six,
24 modified by the state tax commissioner to meet the objections of
25 the legislative rule-making review committee and refiled in the

1 state register on the twelfth day of February, one thousand nine
2 hundred eighty-seven, relating to the state tax commissioner
3 (review of appraisals by a circuit court on certiorari), are
4 authorized with the following amendment:

5 On page 3, §18.3.1 is stricken in its entirety and a new
6 §18.3.1 is inserted in lieu thereof to read as follows:

7 "18.3.1 Who May Request Review. -- The property owner, Tax
8 Commissioner, protestor or intervenor may request the county
9 commission to certify the evidence and remove and return the
10 record to the circuit court of the county on a writ of
11 certiorari. Parties to the proceeding wherein review by the
12 circuit court is sought shall pay costs and fees as they are
13 incurred: Provided, That the circuit court upon rendering
14 judgment or making any order may award costs to any party in
15 accordance with the provisions of W. Va. Code §53-3-5."

16 ... (i) The legislative rules filed in the state register on the
17 twenty-sixth day of March, one thousand nine hundred eighty-six,
18 modified by the state tax commissioner to meet the objections of
19 the legislative rule-making review committee and refiled in the
20 state register on the twelfth day of February, one thousand nine
21 hundred eighty-seven, relating to the state tax commissioner
22 (administrative review of appraisals by the state tax
23 commissioner), are authorized.

24 (j) The legislative rules filed in the state register on the
25 eighteenth day of August, one thousand nine hundred eighty-six,

1 modified by the state tax commissioner to meet the objections of
2 the legislative rule-making review committee and refiled in the
3 state register on the twelfth day of February, one thousand nine
4 hundred eighty-seven, relating to the state tax commissioner
5 (additional review and implementation of property appraisals),
6 are authorized.

7 (k) The legislative rules filed in the state register on the
8 eleventh day of August, one thousand nine hundred eighty-six,
9 relating to the state tax commissioner (guidelines for assessors
10 to assure fair and uniform personal property values), are
11 authorized.

12 (l) The legislative rules filed in the state register on the
13 eighteenth day of August, one thousand nine hundred eighty-six,
14 modified by the state tax commissioner to meet the objections of
15 the legislative rule-making review committee and refiled in the
16 state register on the tenth day of December, one thousand nine
17 hundred eighty-six, relating to the state tax commissioner
18 (registration of transient vendors), are authorized.

19 (m) The legislative rules filed in the state register on the
20 fourth day of February, one thousand nine hundred eighty-six,
21 modified by the state tax commissioner to meet the objections of
22 the legislative rule-making review committee and refiled in the
23 state register on the fourteenth day of January, one thousand
24 nine hundred eighty-seven, relating to the state tax commissioner
25 (business and occupation tax), are authorized.

1 (n) The legislative rules filed in the state register on the
2 fourteenth day of August, one thousand nine hundred eighty-seven,
3 modified by the state tax commissioner to meet the objections of
4 the legislative rule-making review committee and refiled in the
5 state register on the fourth day of November, one thousand nine
6 hundred eighty-seven, relating to the state tax commissioner
7 (telecommunications tax), are authorized.

8 (o) The legislative rules filed in the state register on the
9 fourteenth day of August, one thousand nine hundred eighty-seven,
10 relating to the state tax commissioner (business franchise tax),
11 are authorized.

12 (p) The legislative rules filed in the state register on the
13 seventeenth day of August, one thousand nine hundred
14 eighty-seven, modified by the state tax commissioner to meet the
15 objections of the legislative rule-making review committee and
16 refiled in the state register on the twenty-second day of
17 January, one thousand nine hundred eighty-eight, relating to the
18 state tax commissioner (consumers sales and service tax and use
19 tax), are authorized.

20 (q) The legislative rules filed in the state register on the
21 fourteenth day of August, one thousand nine hundred eighty-seven,
22 modified by the state tax commissioner to meet the objections of
23 the legislative rule-making review committee and refiled in the
24 state register on the thirteenth day of January, one thousand
25 nine hundred eighty-eight, relating to the state tax commissioner

1 (appraisal of property for periodic statewide reappraisals for ad
2 valorem property tax purposes), are authorized.

3 (r) The legislative rules filed in the state register on the
4 fourteenth day of August, one thousand nine hundred eighty-seven,
5 modified by the state tax commissioner to meet the objections of
6 the legislative rule-making review committee and refiled in the
7 state register on the twelfth day of January, one thousand nine
8 hundred eighty-eight, relating to the state tax commissioner
9 (severance tax), are authorized.

10 (s) The legislative rules filed in the state register on the
11 second day of September, one thousand nine hundred eighty-eight,
12 modified by the state tax commissioner to meet the objections of
13 the legislative rule-making review committee and refiled in the
14 state register on the twenty-fourth day of February, one thousand
15 nine hundred eighty-nine, relating to the state tax commissioner
16 (solid waste assessment fee), are authorized.

17 (t) The legislative rules filed in the state register on the
18 twelfth day of August, one thousand nine hundred eighty-eight,
19 modified by the state tax commissioner to meet the objections of
20 the legislative rule-making review committee and refiled in the
21 state register on the twenty-first day of September, one thousand
22 nine hundred eighty-eight, relating to the state tax commissioner
23 (electronic data processing system network for property tax
24 administration), are authorized.

1 (u) The legislative rules filed in the state register on the
2 nineteenth day of September, one thousand nine hundred
3 eighty-eight, modified by the state tax commissioner to meet the
4 objections of the legislative rule-making review committee and
5 refiled in the state register on the twenty-fourth day of
6 February, one thousand nine hundred eighty-nine, relating to the
7 state tax commissioner (exemption of property from ad valorem
8 property taxation), are authorized.

9 (v) The legislative rules filed in the state register on the
10 sixteenth day of September, one thousand nine hundred
11 eighty-eight, modified by the state tax commissioner to meet the
12 objections of the legislative rule-making review committee and
13 refiled in the state register on the thirteenth day of January,
14 one thousand nine hundred eighty-nine, relating to the state tax
15 commissioner (consumers sales and service tax and use tax), are
16 authorized.

17 (w) The legislative rules filed in the state register on the
18 twenty-third day of June, one thousand nine hundred eighty-nine,
19 relating to the state tax department (personal income tax), are
20 authorized.

21 (x) The legislative rules filed in the state register on the
22 twenty-ninth day of June, one thousand nine hundred eighty-nine,
23 relating to the state tax department (severance tax), are
24 authorized.

1 (y) The legislative rules filed in the state register on the
2 fourth day of August, one thousand nine hundred eighty-nine,
3 modified by the state tax department to meet the objections of
4 the legislative rule-making review committee and refiled in the
5 state register on the eleventh day of December, one thousand nine
6 hundred eighty-nine, relating to the state tax department (solid
7 waste assessment fee), are authorized.

8 (z) The legislative rules filed in the state register on the
9 fourteenth day of August, one thousand nine hundred eighty-nine,
10 modified by the department of tax and revenue to meet the
11 objections of the legislative rule-making review committee and
12 refiled in the state register on the twelfth day of December, one
13 thousand nine hundred eighty-nine, relating to the department of
14 tax and revenue (business franchise tax), are authorized.

15 (aa) The legislative rules filed in the state register on the
16 eleventh day of August, one thousand nine hundred eighty-nine,
17 modified by the department of tax and revenue to meet the
18 objections of the legislative rule-making review committee and
19 refiled in the state register on the eleventh day of December,
20 one thousand nine hundred eighty-nine, relating to the department
21 of tax and revenue (business and occupation tax), are authorized.

22 (bb) The legislative rules filed in the state register on the
23 fourteenth day of August, one thousand nine hundred eighty-nine,
24 modified by the department of tax and revenue to meet the
25 objections of the legislative rule-making review committee and

1 refiled in the state register on the nineteenth day of January,
2 one thousand nine hundred ninety, relating to the department of
3 tax and revenue (consumers sales and service tax and use tax),
4 are authorized with the amendments set forth below:

5 On page eight, Section 2.28, after the word "as" by inserting
6 the words "art, science,."

7 On pages eight and nine, Section 2.28.1, after the word
8 "intellectual" by deleting the word "or" and inserting in lieu
9 thereof the words "physical and."

10 On page nine, Section 2.28.2, by deleting the words "or
11 instruction."

12 On page nine, Section 2.28.2, after the word "training" by
13 adding the word "or."

14 On page nine, Section 2.28.2, by deleting the words "or any
15 portion of a school curriculum classified as physical education."

16 On page nine, by deleting all of Section 2.28.2.1.

17 On page nine, Section 2.28.2.2, by deleting the section
18 number.

19 On page nine, Section 2.28.2.2, by deleting the words "or
20 instruction."

21 On page nine, Section 2.28.2.2, after the word "training" by
22 adding the word "or."

23 On page nine, Section 2.28.2.2, after the word "conditioning"
24 by inserting a period and striking the remainder of the sentence.

1 On page one hundred twelve, Section 59.2, after the words
2 "sales of the service of cremation" by adding the words "sales on
3 perpetual care trust fund deposits."

4 And,

5 On page one hundred twenty-eight, Section 91.2, after the
6 words "include food" by inserting the following: ", as defined
7 in section 2.30 of this rule,."

8 (cc) The legislative rules filed in the state register on the
9 eleventh day of August, one thousand nine hundred eighty-nine,
10 modified by the department of tax and revenue to meet the
11 objections of the legislative rule-making review committee and
12 refiled in the state register on the eleventh day of December,
13 one thousand nine hundred eighty-nine, relating to the department
14 of tax and revenue (motor carrier road tax), are authorized.

15 (dd) The legislative rules filed in the state register on the
16 eleventh day of August, one thousand nine hundred eighty-nine,
17 modified by the department of tax and revenue to meet the
18 objections of the legislative rule-making review committee and
19 refiled in the state register on the eleventh day of December,
20 one thousand nine hundred eighty-nine, relating to the department
21 of tax and revenue (gasoline and special fuel excise tax), are
22 authorized.

23 (ee) The legislative rules filed in the state register on the
24 eleventh day of August, one thousand nine hundred eighty-nine,
25 modified by the department of tax and revenue to meet the

1 objections of the legislative rule-making review committee and
2 refiled in the state register on the eleventh day of December,
3 one thousand nine hundred eighty-nine, relating to the department
4 of tax and revenue (corporation net income tax), are authorized.

5 (ff) The legislative rules filed in the state register on the
6 eleventh day of August, one thousand nine hundred eighty-nine,
7 modified by the department of tax and revenue to meet the
8 objections of the legislative rule-making review committee and
9 refiled in the state register on the eleventh day of December,
10 one thousand nine hundred eighty-nine, relating to the department
11 of tax and revenue (soft drinks tax), are authorized.

12 (gg) The legislative rules filed in the state register on the
13 twenty-first day of February, one thousand nine hundred ninety-
14 one, relating to the state tax commissioner (business investment
15 and jobs expansion tax credit, corporations headquarters
16 relocation tax credit, and small business tax credit), are
17 authorized.

18 (hh) The legislative rules filed in the state register on the
19 eighth day of August, one thousand nine hundred ninety-one,
20 modified by the division of tax to meet the objections of the
21 legislative rule-making review committee and refiled in the state
22 register on the tenth day of January, one thousand nine hundred
23 ninety-two, relating to the division of tax (exceptions to
24 confidentiality of taxpayer information and disclosure of certain
25 taxpayer information), are authorized.

1

2 NOTE: The purpose of this bill is to authorize the Division
3 of Tax to promulgate legislative rules relating to exceptions to
4 confidentiality of taxpayer information and disclosure of certain
5 taxpayer information.

6

7 Strike-throughs indicate language that would be stricken from
8 the present law, and underscoring indicates new language that
9 would be added.

KEN HECHLER
Secretary of State

MARY P. RATLIFF
Deputy Secretary of State

A. RENEE COE
Deputy Secretary of State

CATHERINE FREROTTE
Executive Assistant

Telephone: (304) 558-6000
Corporations: (304) 558-8000



STATE OF WEST VIRGINIA

SECRETARY OF STATE

Building 1, Suite 157-K
1900 Kanawha Blvd., East
Charleston, WV 25305-0770

WILLIAM H. HARRINGTON
Chief of Staff

JUDY COOPER
Director, Administrative Law

DONALD R. WILKES
Director, Corporations

(Plus all the volunteer
help we can get)

TO: John Montgomery

AGENCY: State Tax Department

FROM: JUDY COOPER, DIRECTOR, ADMINISTRATIVE LAW DIVISION

DATE: January 13, 1993

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: 10 TITLE: 110 State Tax Department

* 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: John Montgomery

TITLE OF PERSON SIGNING: Attorney

DATE: 1-25-93

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