



WEST VIRGINIA LEGISLATURE
Legislative Rule-Making Review Committee

Senator Joseph Minard, Cochair
Delegate Virginia Mahan, Cochair
Debra A. Graham, Counsel
Joseph A. Altizer, Associate Counsel

Rita A. Pauley, Associate Counsel
Connie A. Bowling, Associate Counsel
Brian Skinner, Associate Counsel
Felisha N. Sutherland, Administrative Assistant

October 16, 2006

NOTICE OF ACTION TAKEN BY THE LEGISLATIVE RULE-MAKING REVIEW COMMITTEE

TO: Betty Ireland, Secretary of State, State Register

TO: John Montgomery, Managing Attorney
WV State Tax Department
P.O. Box 1005
Charleston, WV 25324

FROM: Legislative Rule-Making Review Committee

Proposed Rule: Abusive Tax Shelter, 110CSR10J

The Legislative Rule-Making Review Committee Recommends that the West Virginia Legislature:

1. Authorize the agency to promulgate the Legislative rule:
2.
 - a. as originally filed
 - b. as modified by the agency
3. Authorize the agency to promulgate part of the Legislative rule; a statement of reasons for such recommendation is attached.
4. Authorize the agency to promulgate the Legislative rule with certain amendments; amendments and a statement of reasons for such recommendation is attached.
5. Authorize the agency to promulgate the Legislative rule as modified with certain amendments; amendments and a statement of reasons for such recommendation is attached.
6. Recommends that the Legislature rule be withdrawn; a statement of reasons for such recommendation is attached.

OFFICE WEST VIRGINIA
SECRETARY OF STATE

2006 OCT 19 A 9:54

FILED