

WEST VIRGINIA
SECRETARY OF STATE
KEN HECHLER
ADMINISTRATIVE LAW DIVISION

Form #6

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1990 APR 2 AM 11:51

OFFICE OF WEST VIRGINIA
SECRETARY OF STATE

**NOTICE OF FINAL FILING AND ADOPTION OF A LEGISLATIVE RULE AUTHORIZED
BY THE WEST VIRGINIA LEGISLATURE.**

AGENCY: DEPARTMENT OF TAX AND REVENUE TITLE NUMBER: 110

AMENDMENT TO AN EXISTING RULE: YES , NO

IF YES, SERIES NUMBER OF RULE BEING AMENDED: 13A

TITLE OF RULE BEING AMENDED: SEVERANCE TAX

IF NO, SERIES NUMBER OF NEW RULE BEING PROPOSED: _____

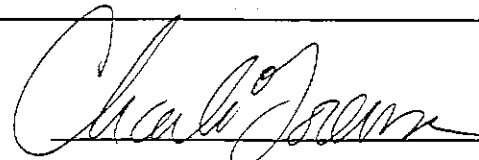
TITLE OF RULE BEING PROPOSED: _____

THE ABOVE RULE HAS BEEN AUTHORIZED BY THE WEST VIRGINIA LEGISLATURE.

AUTHORIZATION IS CITED IN (house or senate bill number) S.B. 243

SECTION 64-7-6 (x), PASSED ON MARCH 10, 1990

THIS RULE IS FILED WITH THE SECRETARY OF STATE. THIS RULE BECOMES EFFECTIVE ON
THE FOLLOWING DATE: APRIL 2, 1990



CHARLES O. LORENSEN
STATE TAX COMMISSIONER



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1990 MAR 33 AM 11: 50

State of West Virginia
Department of Tax and Revenue

SECRETARY OF STATE

Charleston 25305

CHARLES O. LORENSEN
SECRETARY

GASTON CAPERTON
GOVERNOR

CONSENT TO FINAL FILE RULE

April 2, 1990

To Whom It May Concern:

Title of Rule: Severance Tax
Title Number: 110
Series Number: 13A

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

Signed this 2nd day of April, 1990.

Charles O. Lorenson, Secretary
Department of Tax and Revenue



State of West Virginia
Department of Tax and Revenue

GASTON CAPERTON
GOVERNOR

Charleston 25305

CHARLES O. LORENSEN
SECRETARY

CONSENT TO PROPOSAL OF RULE

To Whom It May Concern:

Pursuant to West Virginia Code § 5F-2-2(a) (12), the undersigned hereby grants consent to the proposal of the following rule proposed by the Tax Commissioner of the State of West Virginia: Title 110, Series 13A, relating to the Severance Tax.

Signed this 14th day of August, 1989.

A handwritten signature in cursive script, reading "Charles Lorenson", followed by a large, stylized initial "M" in parentheses.

CHARLES O. LORENSEN
Secretary of Tax and Revenue