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JAN 6 10 56 AM '95

State of West Virginia
Department of Tax and Revenue

OFFICE OF WEST VIRGINIA
SECRETARY OF STATE
JAMES H. PAIGE III
SECRETARY

GASTON CAPERTON
GOVERNOR

TAX DIVISION

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

CONSENT TO FILE RULE

January 5, 1995

To Whom It May Concern:


Title of Rule: Business Investment and Jobs Expansion Tax
Credit, Corporation Headquarters Relocation Tax
Credit, Small Business Tax Credit

Title Number: 110

Series Number: 13C

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

Signed this 5th day of January, 1995.


James H. Paige, III
Secretary, Tax and Revenue



State of West Virginia
Department of Tax and Revenue

GASTON CAPERTON
GOVERNOR

TAX DIVISION

JAMES H. PAIGE III
SECRETARY

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PROMULGATION HISTORY

RULE TITLE: Business Investment and Jobs Expansion Tax
Credit, Corporation Headquarters Relocation Tax
Credit, Small Business Tax Credit.

TITLE NUMBER: 110

SERIES: 13C

NOTICE FILED: June 30, 1994

HEARING DATE or
COMMENT PERIOD: July 31, 1994

EMERGENCY RULE: June 30, 1994
E.R.D. NUMBER: November, 1994
E.R.D. DATE: August 9, 1994

FILED AS AGENCY
APPROVED: August 12, 1994

LRMRC
ACTION:
HEARING DATE: November 11, 1994

FILED AS MODIFIED: January 6, 1995

LEGISLATIVE
AUTHORIZATION: SB-131

EFFECTIVE DATE: May 1, 1995

LD:JM/lr
4-19-95



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APR 25 9 25 AM 1995

GASTON CAPERTON
GOVERNOR

State of West Virginia
Department of Tax and Revenue

TAX DIVISION

P. O. Box 2389

Charleston, WV 25328-2389

JAMES H. PAIGE III
OFFICE OF WEST VIRGINIA SECRETARY
SECRETARY OF STATE

CONSENT TO FILE RULE

April 25, 1995

To Whom It May Concern:

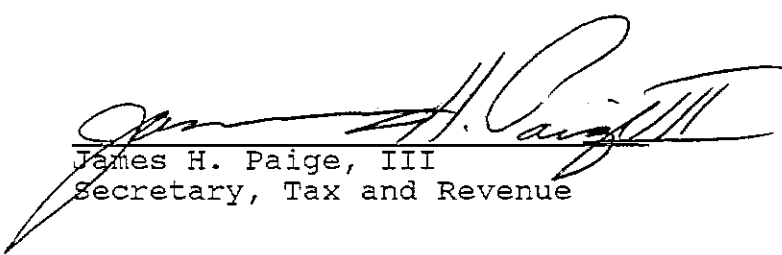
Title of Rule: Business Investment and Jobs Expansion Tax
Credit, Corporation Headquarters Relocation Tax
Credit, Small Business Tax Credit.

Title Number: 110

Series Number: 13C

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

Signed this 25th day of April, 1995.


James H. Paige, III
Secretary, Tax and Revenue



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Nov 15 10 05 AM '94

West Virginia Legislature
Legislative Rule-Making Review Committee

OFFICE OF WEST VIRGINIA
SECRETARY OF STATE

Room M-152, State Capitol
Charleston, West Virginia 25305
(304) 340-3286

Senator Joe Manchin, III, Co-Chair
Delegate Brian A. Gallagher, Co-Chair

November 14, 1994

Debra A. Graham, Counsel
Marie Nickerson, Admr. Assistant

NOTICE OF ACTION TAKEN BY LEGISLATIVE RULE-MAKING REVIEW COMMITTEE

TO: Ken Hechler, Secretary of State, State Register
TO: Lydia S. McKee, Deputy Secretary
State Tax Division
State Capitol
Charleston, WV 25305
FROM: Legislative Rule-Making Review Committee
PROPOSED RULE: Business Investment and Jobs Expansion Tax Credit,
Corporation Headquarters Relocation Tax Credit,
Small Business Tax Credit

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

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

Pursuant to Code 29A-3-11(c), this notice has been filed in the State Register and with the agency proposing the rule.

cc: Mark Morton