

WEST VIRGINIA
SECRETARY OF STATE
KEN HECHLER
ADMINISTRATIVE LAW DIVISION

FILED

APR 17 10 21 AM '96

Form #6

OFFICE OF WEST VIRGINIA
SECRETARY OF STATE

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

AGENCY: State Tax Division TITLE NUMBER: 110

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 PROPOSED: 14B

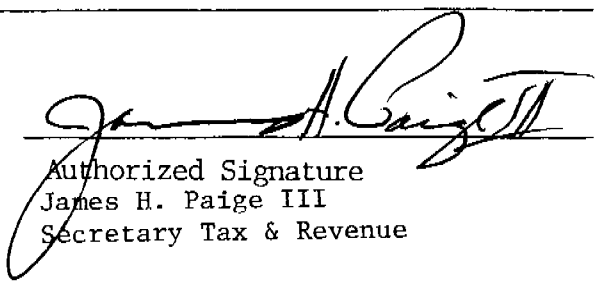
TITLE OF RULE BEING PROPOSED: International Fuel Tax Agreement

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

AUTHORIZATION IS CITED IN (house or senate bill number) S.B. 171

SECTION 64-7-2(a), PASSED ON March 7, 1996

THIS RULE IS FILED WITH THE SECRETARY OF STATE. THIS RULE BECOMES EFFECTIVE ON
THE FOLLOWING DATE: May 1, 1996


Authorized Signature
James H. Paige III
Secretary Tax & Revenue

3-40



KEN HECHLER
Secretary of State

MARY P. RATLIFF
Deputy Secretary of State

STEPHEN N. REED
Deputy Secretary of State

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WILLIAM H. HARRINGTON
Chief of Staff

JUDY COOPER
Director, Administrative Law

PENNEY BARKER
Supervisor, Corporations

**STATE OF WEST VIRGINIA
SECRETARY OF STATE**

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

(Plus all the volunteer
help we can get)

March 12, 1996

Mark Morton
Tax
Legal Division
Bldg 1 Rm W-401
Charleston, WV 25305

SB 171 authorizing, **Title 110, Series 14B, International Fuel Tax Agreement** passed the Legislature on **March 7, 1996**. It is now awaiting the Governor's signature.

You have sixty (60) days after the Governor signs **SB 171** to final file the legislative rule with the Secretary of State's office. To final file your legislative rule, fill in the blanks on the enclosed form #6, the "Final Filing" form and file the form with our office with a promulgation history of the rule. Authorization for your legislative rule is cited in **SB 171 Section 64-7-2(a)**. The agency may set the effective date of the legislative rule up to ninety (90) days from the date the legislative rule is final filed with the Secretary of State's office. Please have an authorized signature on the bottom line.

*****IMPORTANT: IF YOUR AGENCY HAS COMPLETED THE LEGISLATIVE RULE ON A WORD PERFECT OR WORD PERFECT COMPATIBLE COMPUTER SYSTEM THAT USES A 3 1/2" DISK, YOU MUST SUBMIT A CLEAN COPY WITH ALL UNDERLINING AND STRIKE-THROUGHS, HEADERS OR FOOTERS REMOVED, TO OUR OFFICE WHEN FINAL FILING THE RULE. REMEMBER, THE TEXT OF THE COMPUTER FILED RULE MUST BE IDENTICAL - WORD FOR WORD, COMMA FOR COMMA, WITH ALL UNDERLINING, STRIKE-THROUGHS, HEADERS OR FOOTERS REMOVED, AS THE HARD COPY AUTHORIZED BY THE LEGISLATURE. NOTICE: ALL ELECTRONIC FILINGS NOT COMPLYING WITH THIS WILL BE REJECTED AND SENT BACK TO THE AGENCY TO BE RESUBMITTED!**

After the final rule is entered into the data base, the rule will be sent back to the agency for review and proofing. The agency has ten (10) working days to send a confirmation or corrections to the Secretary of States. If the agency fails to return this within ten (10) working days, the rule will be filed in the data base with a disclaimer attached stating that the agency failed to review the rule. Following confirmation, corrections or failure to review, as the case may be, the Secretary of State shall submit to the agency a final version of the rule for their records.

If you have any questions or need any assistance, please do not hesitate to contact our office.

Thank you,
Administrative Law Division

PROMULGATION HISTORY

RULE TITLE: International Fuel Tax Agreement

TITLE NUMBER: 110

SERIES: 14B

NOTICE FILED: June 21, 1995

HEARING DATE OR

PUBLIC COMMENT PERIOD: June 21, 1995 - July 24, 1995

EMERGENCY RULE: N/A

E.R.D. NUMBER:

E.R.D. DATE:

FILED AS AGENCY APPROVED: July 28, 1995

FILED AS MODIFIED: September 22, 1995

LEGISLATIVE AUTHORIZATION: S.B. 171

EFFECTIVE DATE: May 1, 1996



State of West Virginia
Department of Tax and Revenue

GASTON CAPERTON
GOVERNOR

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

JAMES H. PAIGE III
SECRETARY

CONSENT TO FILE RULE

April 17, 1996

To Whom It May Concern:

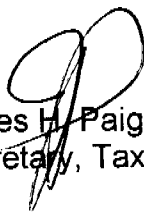
Title of Rule: International Fuel Tax Agreement

Title Number: 110

Series Number: 14B

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

Signed this 17th day of April, 1996.


James H. Paige, III
Secretary, Tax and Revenue

MODIFIED
LEGISLATIVE RULE
DEPARTMENT OF TAX AND REVENUE

FILED

SEP 22 1 32 PM '95

TITLE 110
SERIES 14B
INTERNATIONAL FUEL TAX AGREEMENT

OFFICE OF WEST VIRGINIA
SECRETARY OF STATE

§ 110-14B-1. General.

1.1 **Scope.** - This legislative rule sets forth and clarifies the procedures and requirements which apply in the State of West Virginia for administration of the International Fuel Tax Agreement (IFTA) pursuant to West Virginia Code § 11-14B-1 et. seq., and for administration of the West Virginia Motor Carrier Road Tax set forth in West Virginia Code § 11-14A-1 et. seq. upon implementation of the provisions of the International Fuel Tax Agreement.

1.1.1 **Controlling effect over West Virginia Code § 11-14A-1 et. seq., and rules issued pursuant thereto.**

This legislative rule applies to administration of the International Fuel Tax Agreement in the State of West Virginia pursuant to West Virginia Code § 11-14B-1 et. seq., and to administration of the West Virginia Motor Carrier Road Tax set forth in West Virginia Code § 11-14A-1 et. seq. Where any matter addressed in West Virginia Code § 11-14A-1 et. seq. or Department of Tax and Revenue Motor Carrier Road Tax rule 110 C.S.R. 14A (1990) address the same subject matter, and where there is a clear conflict between the provisions of this rule and any provision of West Virginia Code § 11-14A-1 et. seq. or Department of Tax and Revenue Motor Carrier Road Tax rule 110 C.S.R. 14A (1990), this rule, pursuant to the mandates of W. Va. Code § 11-14B-6, takes precedence and supersedes the provisions of West Virginia Code § 11-14A-1 et. seq. and Department of Tax and Revenue Motor Carrier Road Tax rule 110 C.S.R. 14A (1990).

1.2 **Authority.** - W. Va. Code §§ 11-10-5 and 11-14B-12.

1.3 **Filing Date.** -

1.4 **Effective Date.** -

§ 110-14B-2. Definitions.

As used in this rule and unless the context clearly requires a different meaning, the following terms have the meaning ascribed in this section.

2.1 "Highway" means every way or place of whatever nature open to the use of the public as a matter of right for the purpose of vehicular travel, which is maintained by this State or any subdivision or unit of

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this State or the federal government or any agency of the federal government.

2.2 "Identification marker" means the decal issued under W. Va. Code § 11-14A-7 by the Department of Tax and Revenue or the Division of Motor Vehicles for display upon a particular motor carrier and authorizing a person to operate or cause to be operated a motor carrier upon any highway of the State of West Virginia.

2.3 "Motor carrier":

2.3.1 **West Virginia intrastate IFTA nonregistrant carriers** - For taxpayers which operate solely in the State of West Virginia and which have no interstate operations and which are not members of the International Fuel Tax Agreement, the term "motor carrier" means:

2.3.1.1 Any passenger vehicle which has seats for more than nine (9) passengers in addition to the driver, or

2.3.1.2 Any road tractor, or

2.3.1.3 Any tractor truck, or

2.3.1.4 Any truck having more than two (2) axles

2.3.1.5 which is operated or caused to be operated by any person on any highway in this State;

2.3.1.6 **Pickup trucks and 5th wheel trailers** - For taxpayers which operate solely in the State of West Virginia and which have no interstate operations and which are not members of the International Fuel Tax Agreement, fifth (5th) wheel trailers when towed by a pick-up truck with the bed of the truck intact are not motor carriers; however, if the bed is removed and a fifth (5th) wheel trailer is attached, the vehicle becomes a tractor truck as defined in Section 2.3.1.8 of this rule;

2.3.1.7 **Road tractors** - For taxpayers which operate solely in the State of West Virginia and which have no interstate operations and which are not members of the International Fuel Tax Agreement, the term "road tractor" means every motor carrier designed and used for drawing other vehicles and not so constructed as to carry any load thereon either independently or any part of the weight of a vehicle or load so drawn; and

2.3.1.8 **Tractor trucks** - For taxpayers which operate solely in the State of West Virginia and which have no interstate operations and which are not members of the International Fuel Tax

Agreement, the term "tractor truck" means every motor carrier designed and used primarily for drawing other vehicles, and not so constructed as to carry a load other than a part of the weight of the vehicle and load so drawn; and

2.3.1.9 **Trucks** - For taxpayers which operate solely in the State of West Virginia and which have no interstate operations and which are not members of the International Fuel Tax Agreement, the term "truck" means every motor carrier designed, used or maintained primarily for the transportation of property and having more than two (2) axles; and

2.3.2 **Interstate carriers and IFTA registrants** - For taxpayers which operate in interstate commerce or which are International Fuel Tax Agreement registrants, the term "Motor Carrier" has the same definition as the definition for that term set forth in the International Fuel Tax Agreement.

2.4 "Operation" means any operation of any motor carrier, whether loaded or empty, whether for compensation or not, and whether owned by or leased to the person who operates or causes the motor carrier to be operated.

2.5 "Person" means and includes any individual, firm partnership, limited partnership, joint adventure, association, company, corporation, organization, syndicate, receiver, trust or nay other group or combination acting as a unit, in the plural as well as the singular number, and means and includes the officers, directors, trustees or members of any firm, partnership, limited partnership, joint adventure, association, company, corporation, organization, syndicate, receiver, trust or any other group or combination acting as a unit, in the plural as well as the singular number, and includes any governmental department, division, agency, office or subdivision thereof, unless the intention to give a more limited meaning is disclosed by the context.

2.6 "Tax" includes, within its meaning, interest, additions to tax and penalties, unless the intention to give a more limited meaning is disclosed by the context.

2.7 "Taxpayer" means any person liable for any tax, interest, additions to tax or penalty under the provision of W. Va. Code §11-14A-1 et seq. and this rule.

§ 110-14B-3. Registration of Motor Carriers.

3.1 Under the provisions of W. Va. Code § 11-14B-3, the powers, duties and responsibilities of the Tax Commissioner under W. Va. Code § 11-14A-7, relating to the Motor Carrier Road Tax, are transferred to the

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Commissioner of the Division of Motor Vehicles effective with the registration year that begins on July 1, 1995.

3.2 The Department of Tax and Revenue under an agreement with the Division of Motor Vehicles will temporarily perform certain processing and administrative functions after July 1, 1995 on behalf of the Division of Motor Vehicles for the Motor Carrier Road Tax imposed by West Virginia Code Section 11-14A-1 et. seq. until the Department of Tax and Revenue can effect the transfer of those functions to the Division of Motor Vehicles. The Division of Motor Vehicles will make appropriate interdepartmental reimbursements of costs for the performance of these functions.

§ 110-14B-4. Change of Issuance Dates for Identification Markers (Decals) and Transition Rules for Identification Markers Issued During the Period of July 1, 1994 to December 31, 1995.

4.1 Identification markers issued under W. Va. Code § 11-14A-7 during the eighteen month period of July 1, 1994 to December 31, 1995 are valid for the period ending on December 31, 1995. The effect of this change is to extend the period of effectiveness of identification markers issued on July 1, 1994 from 12 months to 18 months. There is no additional charge or fee imposed upon identification marker holders or applicants as a result of the extension. However, the \$5.00 statutory fee imposed by W. Va. Code § 11-14A-7 for each identification marker remains in effect for identification markers issued during the 18 month period of July 1, 1994 to December 31, 1995.

4.2 Identification markers issued under W. Va. Code § 11-14A-7 for periods subsequent to December 31, 1995 are valid for one (1) year ending on December 31 of each year.

4.3 The change in issuance dates and transition rules set forth in this Section and the subsections thereof are applicable to all identification markers issued under W. Va. Code § 11-14A-7, without regard to whether the identification markers are issued to interstate motor carriers or intrastate motor carriers or to motor carriers registered through the International Fuel Tax Agreement or to motor carriers not registered through that agreement.

§ 110-14B-5. Exchange of Information.

5.1 In order for the State of West Virginia, the Department of Tax and Revenue, the Division of Motor Vehicles and the West Virginia State Police to effectively implement the requirements of the Intermodal Surface Transportation Efficiency Act of 1991, the International Registration Plan, and the International Fuel Tax Agreement, it is necessary that there be a free exchange of certain information between

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the Department of Tax and Revenue, the Division of Motor Vehicles and the West Virginia State Police.

5.1.1 It may be necessary for the Department of Tax and Revenue to disclose to the Division of Motor Vehicles or the West Virginia State Police, or both, certain information relating to the registration and ownership of motor vehicles, and the tax reports filed by or for the owners or operators of those motor vehicles in order for the Division of Motor Vehicles and the State Police to carry out their duties and responsibilities under the Intermodal Surface Transportation Efficiency Act of 1991, the International Registration Plan, and the International Fuel Tax Agreement.

5.1.2 Use of such information for the administration and enforcement of the Intermodal Surface Transportation Efficiency Act of 1991, the International Registration Plan, or the International Fuel Tax Agreement, for registration and enforcement purposes constitutes use thereof directly and solely related to tax administration, as required by W. Va. Code § 11-14B-9(c).

5.1.3 Therefore, pursuant to the requirements of W. Va. Code § 11-14B-9(c), the Department of Tax and Revenue and Tax Commissioner will, within the Tax Commissioner's discretion, disclose to the Division of Motor Vehicles of the West Virginia Department of Transportation or the West Virginia State Police or both, as appropriate:

5.1.3.1 Motor Carrier Road Tax returns and Motor Carrier Road Tax return information of any person filing a West Virginia Motor Carrier Road Tax return or paying the West Virginia Motor Carrier Road Tax, and

5.1.3.2 The motor fuel tax returns of other IFTA member states, which are filed with the State of West Virginia by any person:

5.1.3.2.a Who is registered under the International Fuel Tax Agreement, and

5.1.3.2.b Who files reports with the State of West Virginia pursuant to such registration, and

5.1.3.2.c Who uses the highways of the State of West Virginia; and

5.1.3.3 Motor fuel tax return information of other IFTA member states filed with the State of West Virginia by any person:

5.1.3.3.a Who is registered under the International Fuel Tax Agreement, and

State Tax Division
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Series 14B

5.1.3.3.b Who files reports with the State of West Virginia pursuant to such registration, and

5.1.3.3.c Who uses the highways of the State of West Virginia.

5.1.4 The Tax Commissioner may disclose to the Division of Motor Vehicles and the State Police only Motor Carrier Road Tax returns and Motor Carrier Road Tax return information, and motor fuel tax returns and return information, as aforesaid, for implementation, administration or enforcement of the Intermodal Surface Transportation Efficiency Act of 1991, the International Registration Plan, or the International Fuel Tax Agreement, only if the information is to be directly used for the purpose of tax administration.

5.2 This information disclosure section applies only to information filed directly by or for the taxpayer, filer or registrant with the Tax Commissioner. No information derived from the Internal Revenue Service, from the federal government or from any federal agency or subdivision will be disclosed.

5.3 Disclosure of tax returns or tax information pursuant to this rule is within the sole discretion of the Tax Commissioner, and the Tax Commissioner may refuse disclosure of any return or return information.

5.4 The Tax Commissioner may disclose tax returns and tax information to states which are not members of the International Fuel Tax Agreement or to any department, division, agency, office or other subdivision thereof only in accordance with the requirements of W. Va. Code §§ 11-10-5d and 11-14B-9 and other applicable provisions of West Virginia law.

§ 110-14B-6. All Interstate Motor Carriers Doing Business In West Virginia Required to Join the International Fuel Tax Agreement

6.1 Pursuant to the requirements of West Virginia Code § 11-14B-1 et. seq., and pursuant to the participation of the State of West Virginia in the International Fuel Tax Agreement, all West Virginia domestic Motor Carriers which are registered with the West Virginia Division of Motor Vehicles as commercial motor carriers and which operate in interstate commerce in any other state which is a member of the International Fuel Tax Agreement are hereby required to join the International Fuel Tax Agreement.

1 SENATE BILL NO. 231

2 (By Senators Ross, Anderson, Boley,
3 Buckalew, Grubb and Macnaughtan)

4 [Introduced January 29, 1996; referred
5 to the Committee on

6 Finance;
7 the Judiciary

110-14B

8
9
10 A BILL to amend and reenact section three, article seven,
11 chapter sixty-four of the code of West Virginia, one
12 thousand nine hundred thirty-one, as amended, relating
13 to authorizing the tax division to promulgate
14 legislative rules relating to the international fuel
15 tax agreement.

16 Be it enacted by the Legislature of West Virginia:

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

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

23 §64-7-3. Department of tax and revenue; ~~division of tax~~
24 division; and state tax commissioner.

1 (a) The legislative rules filed in the state register
2 on the twelfth day of August, one thousand nine hundred
3 ninety-four, authorized under the authority of section
4 five, article ten, chapter eleven, of this code, modified
5 by the ~~division of tax~~ division to meet the objections of
6 the legislative rule-making review committee and refiled in
7 the state register on the sixth day of January, one
8 thousand nine hundred ninety-five, relating to the ~~division~~
9 ~~of tax~~ division (business investment and jobs expansion tax
10 credit, corporation headquarters relocation tax credit,
11 small business tax credit, 110 CSR 13C), are authorized.

12 (b) The legislative rules filed in the state register
13 on the twelfth day of August, one thousand nine hundred
14 ninety-four, authorized under the authority of section
15 five-s, article ten, chapter eleven, of this code, modified
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17 the legislative rule-making review committee and refiled in
18 the state register on the sixth day of January, one
19 thousand nine hundred ninety-five, relating to the ~~division~~
20 ~~of tax~~ division (exchange of information agreement between
21 tax division and division of environmental protection, 110
22 CSR 6B), are authorized.

23 (c) The legislative rules filed in the state register
24 on the twenty-eighth day of July, one thousand nine hundred

1 SENATE BILL NO. 231

2 (By Senators Ross, Anderson, Boley,
3 Buckalew, Grubb and Macnaughtan)

4 [Introduced January 29, 1996; referred
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23 (c) The legislative rules filed in the state register
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4 legislative rule-making review committee and refiled in the
5 state register on the twenty-second day of September, one
6 thousand nine hundred ninety-five, relating to the tax
7 division (international fuel tax agreement, 110 CSR 14B),
8 are authorized.

9

10 NOTE: The purpose of this bill is to authorize the
11 Tax Division to promulgate legislative rules relating to
12 the International Fuel Tax Agreement.

13
14 Strike-throughs indicate language that would be
15 stricken from the present law, and underscoring indicates
16 new language that would be added.

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2 (By Senators Ross, Anderson, Boley,
3 Buckalew, Grubb and Macnaughtan)

4 [Introduced January 29, 1996; referred
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110-14B

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1037
H. B. 4301

(By Delegates Douglas, Gallagher, Faircloth, Compton,
Linch and Riggs)

(Introduced January 29, 1996 ; referred to the
Committee on ~~Finance~~ then the Judiciary .)

110-14B

A BILL to amend and reenact section three, article seven,
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3 ninety-four, authorized under the authority of section
4 five, article ten, chapter eleven, of this code, modified
5 by the ~~division of tax~~ division to meet the objections of
6 the legislative rule-making review committee and refiled in
7 the state register on the sixth day of January, one
8 thousand nine hundred ninety-five, relating to the ~~division~~
9 ~~of tax~~ division (business investment and jobs expansion tax
10 credit, corporation headquarters relocation tax credit,
11 small business tax credit, 110 CSR 13C), are authorized.

12 (b) The legislative rules filed in the state register
13 on the twelfth day of August, one thousand nine hundred
14 ninety-four, authorized under the authority of section
15 five-s, article ten, chapter eleven, of this code, modified
16 by the ~~division of tax~~ division to meet the objections of
17 the legislative rule-making review committee and refiled in
18 the state register on the sixth day of January, one
19 thousand nine hundred ninety-five, relating to the ~~division~~
20 ~~of tax~~ division (exchange of information agreement between
21 tax division and division of environmental protection, 110
22 CSR 6B), are authorized.

23 (c) The legislative rules filed in the state register
24 on the twenty-eighth day of July, one thousand nine hundred

1 ninety-five, authorized under the authority of section
2 twelve, article fourteen-b, chapter eleven, of this code,
3 modified by the tax division to meet the objections of the
4 legislative rule-making review committee and refiled in the
5 state register on the twenty-second day of September, one
6 thousand nine hundred ninety-five, relating to the tax
7 division (international fuel tax agreement, 110 CSR 14B),
8 are authorized.

9

10 NOTE: The purpose of this bill is to authorize the
11 Tax Division to promulgate legislative rules relating to
12 the International Fuel Tax Agreement.

13
14 Strike-throughs indicate language that would be
15 stricken from the present law, and underscoring indicates
16 new language that would be added.

1037

H. B. 4301

(By Delegates Douglas, Gallagher, Faircloth, Compton,
Linch and Riggs)

(Introduced January 29, 1996 ; referred to the
Committee on Finance then the Judiciary .)

110-14B

A BILL to amend and reenact section three, article seven,
chapter sixty-four of the code of West Virginia, one
thousand nine hundred thirty-one, as amended, relating
to authorizing the tax division to promulgate
legislative rules relating to the international fuel
tax agreement.

Be it enacted by the Legislature of West Virginia:

That section three, 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.

§64-7-3. Department of tax and revenue; ~~division of tax~~
division; and state tax commissioner.

1301

1 (a) The legislative rules filed in the state register
2 on the twelfth day of August, one thousand nine hundred
3 ninety-four, authorized under the authority of section
4 five, article ten, chapter eleven, of this code, modified
5 by the ~~division of tax~~ division to meet the objections of
6 the legislative rule-making review committee and refiled in
7 the state register on the sixth day of January, one
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10 credit, corporation headquarters relocation tax credit,
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24 on the twenty-eighth day of July, one thousand nine hundred

1 ninety-five, authorized under the authority of section
2 twelve, article fourteen-b, chapter eleven, of this code,
3 modified by the tax division to meet the objections of the
4 legislative rule-making review committee and refiled in the
5 state register on the twenty-second day of September, one
6 thousand nine hundred ninety-five, relating to the tax
7 division (international fuel tax agreement, 110 CSR 14B),
8 are authorized.

9

10 NOTE: The purpose of this bill is to authorize the
11 Tax Division to promulgate legislative rules relating to
12 the International Fuel Tax Agreement.

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14 Strike-throughs indicate language that would be
15 stricken from the present law, and underscoring indicates
16 new language that would be added.



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OFFICE OF WEST VIRGINIA
SECRETARY OF STATE

(Plus all the volunteer
help we can get)

TO: JOHN MONTGOMERY

AGENCY: TAX

FROM: JUDY COOPER, DIRECTOR, ADMINISTRATIVE LAW DIVISION

DATE: June 10, 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: 14 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: John Montgomery

TITLE OF PERSON SIGNING: Secretary of State

DATE: August 15, 1996

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