

**WEST VIRGINIA
SECRETARY OF STATE
JOE MANCHIN III
ADMINISTRATIVE LAW DIVISION**

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EXPIRATION OF FILING OF EMERGENCY RULE

OFFICE WEST VIRGINIA
SECRETARY OF STATE

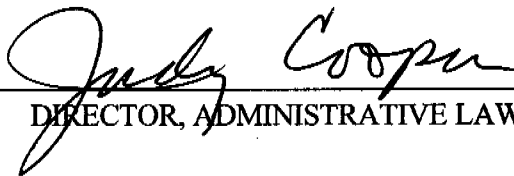
AGENCY: Tax TITLE NUMBER: 110

SERIES NUMBER: 15G

TITLE OF RULE: Consumer Sales & Service & Use Tax

THE ABOVE RULE EXPIRED March 15, 2004

DUE TO THE FAILURE OF AGENCY TO FILE AGENCY APPROVED RULE WITHIN NINETY (90) DAYS AFTER THE EMERGENCY RULE WAS ORIGINALLY FILED AS REQUIRED BY W. VA. CODE §29A-3-15(a). THIS RULE CANNOT BE REFILED AS AN EMERGENCY RULE. IF YOU WANT TO CONTINUE THE RULE MAKING PROCESS ON THIS RULE, YOU MUST SUBMIT THE ENTIRE RULE AND ASSOCIATED FORMS WITH THE SECRETARY OF STATE FOR A HEARING/PUBLIC COMMENT PERIOD.



DIRECTOR, ADMINISTRATIVE LAW DIVISION
