



**STATE OF WEST VIRGINIA**  
Department of Tax and Revenue  
State Tax Department

**Bob Wise**  
Governor

**Rebecca Melton Craig**  
State Tax Commissioner

May 12, 2004

The Honorable Joe Manchin III  
Secretary of State  
Building 1, Suite 157-K  
1900 Kanawha Blvd, East  
Charleston, WV 25305-0770

FILED  
2004 MAY 12 P 3:16  
OFFICE OF WEST VIRGINIA  
SECRETARY OF STATE

Re: Notice of withdrawal of proposed legislative rule 110 C.S.R 15G,  
pertaining to exemption from consumers sales and service tax for  
purchase with a prescription of drugs, durable medical goods,  
mobility enhancing equipment and prosthetic devices

Dear Mr. Secretary:

The purpose of this letter is to withdraw the above-referenced proposed legislative rule because passage of enrolled H.B. 4349, on February 24, 2004, which Governor Bob Wise signed into law, eliminates the need for the proposed legislative rule. H.B. 4349 amended W. Va. Code §11-15-9(a)(11) to exempt from sales tax "Sales of drugs, durable medical goods, mobility-enhancing equipment and prosthetic devices dispensed upon prescription and sales of insulin to consumers for medical purposes." The amendment to this subdivision applies to sales made after December 31, 2003.

Sincerely yours,

  
Rebecca Melton Craig  
State Tax Commissioner

RMC/cn

cc: The Honorable Mike Ross  
The Honorable Virginia Mahan  
The Honorable John Musgrave