

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

Do Not Mark In This Box

FILED

2004 MAR 22 A 11: 55

OFFICE WEST VIRGINIA  
SECRETARY OF STATE

**EXPIRATION OF FILING OF EMERGENCY RULE**

AGENCY: Tax TITLE NUMBER: 110

SERIES NUMBER: 15H

TITLE OF RULE: Consumer Sales & Service & Use Tax - Mobile Homes & similar Units & Building  
Materials Used & Consumed in Repair or Replacement of Flood Damaged  
Residences & Businesses

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.

  
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DIRECTOR, ADMINISTRATIVE LAW DIVISION