

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

Do Not Mark In This Box

FILED IN THE OFFICE OF
THE SECRETARY OF STATE
THIS DATE March 16, 2004
ADMINISTRATIVE LAW DIVISION

EXPIRATION OF FILING OF EMERGENCY RULE

AGENCY: Tax TITLE NUMBER: 110

SERIES NUMBER: 15H

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

THE ABOVE RULE EXPIRED March 16, 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
