

**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 Unites &  
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.

  
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DIRECTOR, ADMINISTRATIVE LAW DIVISION

**SCANNED**