

**WEST VIRGINIA**  
**SECRETARY OF STATE**  
**KEN HECHLER**  
**ADMINISTRATIVE LAW DIVISION**

Form #6

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FILED  
1990 APR-2 AM 11:46  
OFFICE OF WEST VIRGINIA  
SECRETARY OF STATE

**NOTICE OF FINAL FILING AND ADOPTION OF A LEGISLATIVE RULE AUTHORIZED  
BY THE WEST VIRGINIA LEGISLATURE.**

AGENCY: DEPARTMENT OF TAX AND REVENUE TITLE NUMBER: 110

AMENDMENT TO AN EXISTING RULE: YES X, NO     

IF YES, SERIES NUMBER OF RULE BEING AMENDED: 23

TITLE OF RULE BEING AMENDED: BUSINESS FRANCHISE TAX

IF NO, SERIES NUMBER OF NEW RULE BEING PROPOSED:                     

TITLE OF RULE BEING PROPOSED:                     

THE ABOVE RULE HAS BEEN AUTHORIZED BY THE WEST VIRGINIA LEGISLATURE.

AUTHORIZATION IS CITED IN (house or senate bill number) S.B. 243

SECTION 64-7-6 (z), PASSED ON MARCH 10, 1990

THIS RULE IS FILED WITH THE SECRETARY OF STATE. THIS RULE BECOMES EFFECTIVE ON  
THE FOLLOWING DATE: APRIL 2, 1990



CHARLES O. LORENSEN  
STATE TAX COMMISSIONER



State of West Virginia  
Department of Tax and Revenue

Charleston 25305

GASTON CAPERTON  
GOVERNOR

FILED  
1990 MAR 33 AM 11:46  
OFFICE OF WEST VIRGINIA  
SECRETARY OF STATE  
CHARLES O. LORENSEN  
SECRETARY

CONSENT TO FINAL FILE RULE

April 2, 1990

To Whom It May Concern:

Title of Rule: Business Franchise Tax  
Title Number: 110  
Series Number: 23

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Pursuant to West Virginia Code § 5F-2-2(a), the undersigned hereby consents to the final filing of the foregoing rule.

Signed this 2nd day of April, 1990.

A handwritten signature in cursive script, reading "Charles O. Lorensen".

Charles O. Lorensen, Secretary  
Department of Tax and Revenue