

WEST VIRGINIA
SECRETARY OF STATE
KEN HECHLER
ADMINISTRATIVE LAW DIVISION

Form #6

FILED
MAY 14 2 51 PM '97

OFFICE OF WEST VIRGINIA
SECRETARY OF STATE

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

AGENCY: State Tax Division TITLE NUMBER: 110

AMENDMENT TO AN EXISTING RULE: YES , NO

IF YES, SERIES NUMBER OF RULE BEING AMENDED: _____

TITLE OF RULE BEING AMENDED: _____

IF NO, SERIES NUMBER OF NEW RULE BEING PROPOSED: 37

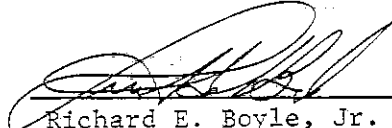
TITLE OF RULE BEING PROPOSED: Charitable Raffles

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

AUTHORIZATION IS CITED IN (house or senate bill number) S.B. 157

SECTION 64-7-2(c), PASSED ON April 20, 1997

THIS RULE IS FILED WITH THE SECRETARY OF STATE. THIS RULE BECOMES EFFECTIVE ON
THE FOLLOWING DATE: June 1, 1997


Richard E. Boyle, Jr.
State Tax Commissioner



STATE OF WEST VIRGINIA
DEPARTMENT OF TAX AND REVENUE

CECIL H. UNDERWOOD
GOVERNOR

TAX DIVISION
P. O. Box 2389
Charleston, West Virginia 25328-2389

ROBIN C. CAPEHART
SECRETARY

PROMULGATION HISTORY

RULE TITLE: Charitable Raffles.

TITLE NUMBER: 110

SERIES: 37

NOTICE FILED: July 9, 1996.

HEARING DATE OR
PUBLIC COMMENT PERIOD: July 9, 1996 - August 8, 1996.

EMERGENCE RULE: N/A
E.R.D. NUMBER:
E.R.D. DATE:

FILED/
AGENCY APPROVED: August 16, 1996

FILED AS MODIFIED: February 27, 1997

LEGISLATIVE
AUTHORIZATION: SB 157

EFFECTIVE DATE: June 1, 1997

LD:JM/lr
5/13/97

KEN HECHLER
Secretary of State

MARY P. RATLIFF
Deputy Secretary of State

JAN CASTO
Deputy Secretary of State

CATHERINE FREROTTE
Executive Assistant

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STATE OF WEST VIRGINIA
SECRETARY OF STATE
Building 1, Suite 157-K
1900 Kanawha Blvd., East
Charleston, WV 25305-0770

*Did Not
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WILLIAM H. HARRINGTON
Chief of Staff

JUDY COOPER
Director, Administrative Law

PENNEY BARKER
Supervisor, Corporations

(Plus all the volunteer
help we can get)

TO: JOHN MONTGOMERY

AGENCY: DEPT OF TAX AND REVENUE

FROM: JUDY COOPER, DIRECTOR, ADMINISTRATIVE LAW DIVISION

DATE: June 4, 1997

THE ATTACHED RULE FILED BY YOUR AGENCY HAS BEEN ENTERED INTO OUR COMPUTER SYSTEM. PLEASE REVIEW, PROOF AND RETURN IT WITH ANY CORRECTIONS. IF THERE ARE NO CORRECTIONS, PLEASE SIGN THIS MEMO AND RETURN IT TO THIS OFFICE. YOU WILL BE SENT A FINAL VERSION OF THE RULE FOR YOUR RECORDS.

PLEASE RETURN EITHER THE CORRECTED RULE OR THIS FORM WITHIN TEN (10) WORKING DAYS OF THE DATE YOU RECEIVED THIS REQUEST. CALL IF YOU HAVE ANY QUESTIONS.

SERIES: 37 TITLE: 110 DEPT OF TAX AND REVENUE

* THE ATTACHED RULE HAS BEEN REVIEWED AND IS CORRECT.

SIGNED: _____

TITLE OF PERSON SIGNING: _____

DATE: _____

* THE ATTACHED RULE HAS BEEN REVIEWED AND NEEDS CORRECTING. THE CORRECTIONS HAVE BEEN MARKED.

SIGNED: _____

TITLE OF PERSON SIGNING: _____

DATE: _____

NOTE: IF YOU ARE NOT THE PERSON WHO HANDLES THIS RULE, PLEASE FORWARD TO THE CORRECT PERSON.

Senate Bill No. 214

(By Senator(s) Ross, Anderson, Macnaughtan,
Boley and Buckalew)

[Introduced March 3, 1997; referred to the
Committee on Finance; and then to the Committee
on the Judiciary.]

10 A BILL to amend and reenact section two, article seven,
11 chapter sixty-four of the code of West Virginia, one
12 thousand nine hundred thirty-one, as amended, relating
13 to authorizing the tax division to promulgate a
14 legislative rule relating to charitable raffles.

15 *Be it enacted by the Legislature of West Virginia:*

16 That section two, article seven, chapter sixty-four of
17 the code of West Virginia, one thousand nine hundred
18 thirty-one, as amended, be amended and reenacted, to read
19 as follows:

20 ARTICLE 7. AUTHORIZATION FOR DEPARTMENT OF TAX AND REVENUE
21 TO PROMULGATE LEGISLATIVE RULES.

22 §64-7-2. Department of tax and revenue; tax division; and
23 state tax commissioner.

1 (a) The legislative ~~rules~~ rule filed in the state
2 register on the twenty-eighth day of July, one thousand
3 nine hundred ninety-five, authorized under the authority
4 of section twelve, article fourteen-b, chapter eleven of
5 this code, modified by the "TAX" division to meet the
6 objections of the legislative rule-making review committee
7 and refiled in the state register on the twenty-second
8 day of September, one thousand nine hundred ninety-five,
9 relating to the tax division (international fuel tax
10 agreement, 110 CSR 14B), ~~are~~ is authorized.

11 (b) The legislative ~~rules~~ rule filed in the state
12 register on the twenty-eighth day of July, one thousand
13 nine hundred ninety-five, authorized under the authority of
14 section twenty-three, article twenty, chapter forty-seven
15 of this code, modified by the tax division to meet the
16 objections of the legislative rule-making review committee
17 and refiled in the state register on the twenty-fourth
18 day of January, one thousand nine hundred ninety-six,
19 relating to the tax division (bingo, 110 CSR 16), ~~are~~ is
20 authorized with the amendments set forth below:

21 "On page seven, subdivision 3.1.9, by striking out the
22 word 'are' and inserting in lieu thereof the word 'is';

23 On page nineteen, subsection 11.1, by striking out the

1 words 'limited occasion licenses' and inserting in lieu
2 thereof the words 'limited occasion licensees';

3 On page twenty-three, subdivision 16.1.4, by striking
4 out the words 'these regulations' and inserting in lieu
5 thereof the words 'this rule';

6 And,

7 On page twenty-five, subsection 18.1, by striking out
8 the words 'these regulations' and inserting in lieu thereof
9 the words 'this rule'."

10 (c) The legislative ~~rules~~ rule filed in the state
11 register on the twenty-eighth day of July, one thousand
12 nine hundred ninety-five, authorized under the authority
13 of section three, article thirteen-i, chapter eleven of
14 this code, modified by the tax division to meet the
15 objections of the legislative rule-making review committee
16 and refiled in the state register on the twenty-second
17 day of September, one thousand nine hundred ninety-five,
18 relating to the tax division (tax credit for employing
19 former members of Colin Anderson center, 110 CSR 13I), ~~are~~
20 is authorized.

21 (d) The legislative ~~rules~~ rule filed in the state
22 register on the twenty-eighth day of July, one thousand
23 nine hundred ninety-five, authorized under the authority of

1 section four, article six-a, chapter eleven of this code,
2 modified by the tax division to meet the objections of the
3 legislative rule-making review committee and refiled in the
4 state register on the twenty-second day of September, one
5 thousand nine hundred ninety-five, relating to the tax
6 division (pollution control facilities, 110 CSR 6), ~~are~~ is
7 authorized.

8 (e) The legislative ~~rules~~ rule filed in the state
9 register on the twenty-eighth day of July, one thousand
10 nine hundred ninety-five, authorized under the authority of
11 section five, article ten, chapter eleven of this code,
12 modified by the tax division to meet the objections of the
13 legislative rule-making review committee and refiled in the
14 state register on the first day of December, one thousand
15 nine hundred ninety-five, relating to the tax division
16 (business and occupation tax, 110 CSR 13), ~~are~~ is
17 authorized.

18 (f) The legislative rule filed in the state register
19 on the sixteenth day of August, one thousand nine hundred
20 ninety-six, authorized under the authority of section
21 twenty-one, article twenty-one, chapter forty-seven, of
22 this code, modified by the tax division to meet the
23 objections of the legislative rule-making review committee

1 and refiled in the state register on the twenty-seventh day
2 of February, one thousand nine hundred ninety-seven,
3 relating to the tax division (charitable raffles, 110 CSR
4 37), is authorized.

5

6 NOTE: The purpose of this bill is to authorize the
7 Tax Division to promulgate a legislative rule relating to
8 Charitable Raffles.

9
10 Strike-throughs indicate language that would be
11 stricken from the present law, and underscoring indicates
12 new language that would be added.

bLET

1 Bill-Tax, Raffles (By Delegate(s) Douglas, Hunt, Compton,
2 Faircloth, Linch and Riggs)

3 [Introduced March 3, 1997; referred to the
4 Committee on Finance then the Judiciary.]
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10 agreement, 110 CSR 14B), ~~are~~ is authorized.

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12 register on the twenty-eighth day of July, one thousand
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23 nine hundred ninety-five, authorized under the authority of

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