

**WEST VIRGINIA
SECRETARY OF STATE
NATALIE TENNANT
ADMINISTRATIVE LAW DIVISION**

Form #6

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2009 JUN -1 PM 2: 03

OFFICE WEST VIRGINIA
SECRETARY OF STATE

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

AGENCY: State Tax Department TITLE NUMBER: 110

AMENDMENT TO AN EXISTING RULE: YES _____ NO X _____

IF YES, SERIES NUMBER OF RULE BEING AMENDED: _____

TITLE OF RULE BEING AMENDED: _____

IF NO, SERIES NUMBER OF RULE BEING PROPOSED: 39

TITLE OF RULE BEING PROPOSED: Electronic Filing and Payment of Special District Excise

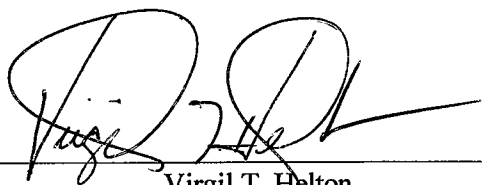
Tax

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

AUTHORIZATION IS CITED IN (house or senate bill number) SB-227

SECTION 64-7-1(d), PASSED ON April 11, 2009

THIS RULE IS FILED WITH THE SECRETARY OF STATE. THIS RULE BECOMES EFFECTIVE ON THE
FOLLOWING DATE: June 1, 2009



Virgil T. Helton
Cabinet Secretary
West Virginia Department of Revenue

**TITLE 110
LEGISLATIVE RULE
STATE TAX DEPARTMENT**

FILED

2009 JUN -1 PM 2: 04

**SERIES 39
ELECTRONIC FILING AND PAYMENT
OF SPECIAL DISTRICT EXCISE TAX**

OFFICE WEST VIRGINIA
SECRETARY OF STATE

§110-39-1. General.

1.1. Scope -- This rule sets forth the procedures established by the West Virginia State Tax Department for the electronic filing of returns and payments for the special district excise tax.

1.2. Authority. -- W. Va. Code §7-22-12, §8-38-12 and §11-10-5.

1.3. Filing Date. -- June 1, 2009

1.4. Effective Date. -- June 1, 2009

§110-39-2. Tax Types Covered.

2.1. This rule applies to the special district excise tax for municipalities authorized in W. Va. Code §7-22-12 and the special district excise tax for counties authorized in W. Va. Code §8-38-12.

2.2. This rule also applies to any sales tax collected within the economic opportunity development district on sales of tangible personal property or selected services, as defined in the Department of Tax and Revenue's Rule, Consumers Sales and Service and Use Tax, 110CSR15.

§110-39-3. Electronic filing of returns.

Returns for the special district excise tax shall be filed on a form provided by the State Tax Department. Returns for any sales tax collected within the special excise district shall also be filed on a form provided by the State Tax Department. The forms shall be filed electronically, in accordance with the procedures set forth in the State Tax Department's Rule, Use and Acceptance of Electronic Records, 110CSR10D. All of the tax returns covered by this rule shall be filed electronically, regardless of the amounts due.

§110-39-4. Electronic payment of tax.

4.1 Payments of the special district tax shall be by electronic funds transfer, in accordance with the procedures set forth in the State Tax Department's Rule, Payment of Taxes by Electronic Funds Transfer, 110CSR10F.

4.2 Payments of any sales tax collected within the economic opportunity development district shall be by electronic funds transfer, in accordance with the procedures set forth in the State Tax Department's Rule, Payment of Taxes by Electronic Funds Transfer, 110CSR10F.

4.3 All of the taxes covered by this rule shall be paid electronically, regardless of the amounts due.

§110-39-5. Information sharing.

5.1. The State Tax Commissioner may enter into written exchange of information agreements with the municipal or county commission responsible for the administration of special district excise taxes to disclose and receive return information. The agreements shall be published in the State Register and shall only be for the purpose of facilitating administration and collection of the special district excise tax. The provisions of this section shall not be construed to preclude or limit disclosure of tax information authorized by any provision of the West Virginia Code. Any confidential return information that is disclosed shall remain confidential in the hands of the other agency to the extent provided by W. Va. Code §11-10-5d and by other applicable federal or State laws.

5.2. Pursuant to W. Va. Code §11-10-5d(f):

5.2.1. As long as bonds are outstanding pursuant to W. Va. Code §§7-22-1 or 8-38-1, the State Tax Commissioner shall provide on a monthly basis to the trustee for bonds issued pursuant to that article, information on returns submitted pursuant to this rule; and,

5.2.2. The State Tax Commissioner or the trustee may share the information with the county commission, municipality or district board and with the bondholders and bond counsel for bonds issued pursuant to W. Va. Code §§7-22-1 or 8-38-1.

5.2.3. The State Tax Commissioner and the trustee may enter into a written agreement in order to accomplish the exchange of information.