

WEST VIRGINIA
SECRETARY OF STATE
KEN HECHLER
ADMINISTRATIVE LAW DIVISION

Form #2

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JUL 11 1 50 PM '94

OFFICE OF WEST VIRGINIA
SECRETARY OF STATE

NOTICE OF A COMMENT PERIOD ON A PROPOSED RULE

AGENCY: Tax Division TITLE NUMBER: 110

RULE TYPE: Legislative; CITE AUTHORITY W. Va. Code §§ 11-10-5 and 11-10-5s

AMENDMENT TO AN EXISTING RULE: YES NO

IF YES, SERIES NUMBER OF RULE BEING AMENDED: _____

TITLE OF RULE BEING AMENDED: _____

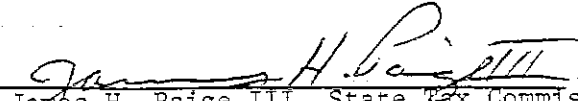
IF NO, SERIES NUMBER OF NEW RULE BEING PROPOSED: 6B

TITLE OF RULE BEING PROPOSED: Exchange of Information Agreement Between
Tax Division and Division of Environmental Protection.

IN LIEU OF A PUBLIC HEARING, A COMMENT PERIOD HAS BEEN ESTABLISHED DURING WHICH ANY INTERESTED PERSON MAY SEND COMMENTS CONCERNING THESE PROPOSED RULES. THIS COMMENT PERIOD WILL END ON August 11, 1995 AT 5:00 p.m. ONLY WRITTEN COMMENTS WILL BE ACCEPTED AND ARE TO BE MAILED TO THE FOLLOWING ADDRESS.

Legal Division
Department of Tax and Revenue
P.O. Box 1005
Charleston, WV 25324-1005

THE ISSUES TO BE HEARD SHALL BE LIMITED TO THIS PROPOSED RULE.


James H. Paige III, State Tax Commissioner
Authorized Signature

ATTACH A **BRIEF** SUMMARY OF YOUR PROPOSAL



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GASTON CAPERTON
GOVERNOR

State of West Virginia
Department of Tax and Revenue

TAX DIVISION
P. O. Box 2389
Charleston, WV 25328-2389

OFFICE OF WEST VIRGINIA
SECRETARY OF STATE
JAMES H. PAIGE III
SECRETARY

CONSENT TO FILE RULE

July 11, 1994

To Whom It May Concern:

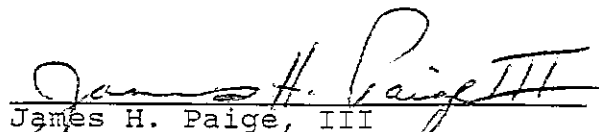
Title of Rule: Exchange Of Information Agreement Between Tax
Division and Division of Environmental
Protection.

Title Number: 110

Series Number: 6B

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

Signed this 11th day of July, 1994.


James H. Paige, III
Secretary, Tax and Revenue

STATEMENT OF CIRCUMSTANCES

The Tax Division is required to collect solid waste assessment fees and special reclamation fund fees. The Division of Environmental Protection is required to regulate solid waste disposal facilities and surface coal mining operations. The ability to enter into an agreement to exchange information may result in both Divisions being even more effective in carrying-out their required activities.

APPENDIX B

FISCAL NOTE FOR PROPOSED RULES

Rule Title: Exchange of Information Agreement Between Tax Division and Division of Environmental Protection.

Type of Rule: X Legislative Interpretive Procedural

Agency: State Tax Division
 Address: P.O. Box 1005
Charleston, WV 25324-1005

1. Effect of Proposed Rule

	ANNUAL			FISCAL YEAR	
	INCREASE	DECREASE	CURRENT	NEXT	THEREAFTER
<u>ESTIMATED TOTAL COST</u>	\$	\$	\$	\$	\$
PERSONAL SERVICES	0	0	0	0	0
CURRENT EXPENSE	0	0	0	0	0
REPAIRS & ALTERNATIONS	0	0	0	0	0
EQUIPMENT	0	0	0	0	0
OTHER	0	0	0	0	0

2. Explanation of above estimates:

There should be no additional expense resulting from this rule.

3. Objectives of these rules:

The rule authorizes, but does not require, the Tax Division and the Division of Environmental Protection to enter into an exchange of information agreement.

Rule Title: Exchange of Information Agreement Between Tax
Division and Division of Environmental Protection.

4. Explanation of Overall Economic Impact of Proposed Rule.

A. Economic Impact on State Government.

None.

B. Economic Impact on Political Subdivisions; Specific Industries; Specific groups of Citizens.

None.

C. Economic Impact on Citizens/Public at Large.

None.

Date: July 11, 1994

Signature of Agency Head or Authorized Representative



James H. Paige III
State Tax Commissioner

STATEMENT OF PROPOSED RULE

The rule authorizes the Tax Division and the Division of Environmental Protection to enter into an exchange of information agreement.

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JUL 11 1 50 PM '94

PROPOSED
WEST VIRGINIA LEGISLATIVE RULE
DEPARTMENT OF TAX AND REVENUE OFFICE OF WEST VIRGINIA
TITLE 110 SECRETARY OF STATE
SERIES 6B
1994

EXCHANGE OF INFORMATION AGREEMENT BETWEEN
TAX DIVISION AND DIVISION OF ENVIRONMENTAL PROTECTION

110-6B-1. -- General.

1.1 Scope. -- This legislative rule authorizes certain information to be exchanged pursuant to a written interagency agreement between the Tax Division and the Division of Environmental Protection.

1.2 Authority. -- This legislative rule is promulgated under authority of W.Va. Code §§ 11-10-5 and 5s.

1.3 Filing Date. -- This legislative rule was filed in the State Register for public comment on July 11, 1994.

1.4 Effective Date. --

110-6B-2. -- Purposes.

West Virginia Code § 11-10-5s(b)(4) authorizes the West Virginia State Tax Commissioner to promulgate legislative rules regarding a written exchange of information agreement with another State agency if the purpose of the agreement is to facilitate premium collection, tax collection or licensure requirements directly enforced, administered or collected by the agency or the Tax Commissioner. The purpose of this legislative rule is to comply with W.Va. Code § 11-10-5s(b)(4) in order to permit the Divisions of Tax and of Environmental Protection to more efficiently and effectively perform their respective responsibilities for tax collection and surface coal mining permitting.

110-6B-3. Disclosure of Certain Information Authorized.

3.1 In addition to information provided to the Division of Environmental Protection pursuant to the existing information exchange agreement authorized by the Solid Waste Assessment Fee

Regulations, 110 C.S.R. 6A, § 9, the Tax Commissioner and the Director of the Division of Environmental Protection may exchange information, pursuant to another written agreement specifying the type and manner of information to be exchanged and containing provisions for safeguarding any information received pursuant to the agreement, in order to accomplish the purposes set forth in section two of this legislative rule.

3.2 A copy of any exchange of information agreement entered into pursuant to this rule, including any subsequent revision(s) thereof or amendment(s) thereto, shall be filed in the State Register on or before the effective date of the agreement or any revision or amendment.