

WEST VIRGINIA
SECRETARY OF STATE
KEN HECHLER
ADMINISTRATIVE LAW DIVISION

Form #3

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Aug 12 1 09 PM '94

OFFICE OF WEST VIRGINIA
SECRETARY OF STATE

**NOTICE OF AGENCY APPROVAL OF A PROPOSED RULE
AND
FILING WITH THE LEGISLATIVE RULE-MAKING REVIEW COMMITTEE**

AGENCY: STATE TAX DIVISION TITLE NUMBER: 110

CITE AUTHORITY W. Va. Code §§ 11-10-5 and 11-10-5s

AMENDMENT TO AN EXISTING RULE: YES NO

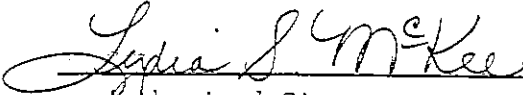
IF YES, SERIES NUMBER OF RULE BEING AMENDED: _____

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

THE ABOVE PROPOSED LEGISLATIVE RULE HAVING GONE TO A PUBLIC HEARING OR A PUBLIC COMMENT PERIOD IS HEREBY APPROVED BY THE PROMULGATING AGENCY FOR FILING WITH THE SECRETARY OF STATE AND THE LEGISLATIVE RULE MAKING REVIEW COMMITTEE FOR THEIR REVIEW.



Authorized Signature

Lydia S. McKee,
Deputy Secretary of
Tax and Revenue,
Assistant Tax Commissioner

4.00



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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 JAMES H. PAIGE III
SECRETARY

CONSENT TO FILE RULE

August 12, 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 12th day of August, 1994.

James H. Paige III, by Lydia S. McKe
James H. Paige, III
Secretary, Tax and Revenue *Dep. Secretary*

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: 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.

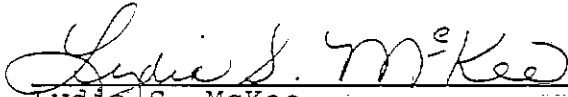
None.

C. Economic Impact on Citizens/Public at Large.

None.

Date: August 12, 1994

Signature of Agency Head or Authorized Representative



Lydia S. McKee,
Deputy Secretary of
Tax and Revenue,
Assistant Tax Commissioner

DATE: August 12, 1994

TO: LEGISLATIVE RULE-MAKING REVIEW COMMITTEE

FROM: State Tax Division

LEGISLATIVE RULE TITLE: Exchange of Information Agreement Between
Tax Division and Division of Environmental
Protection.

1. Authorizing statute(s) citation: West Virginia Code §§
11-10-5 and 11-10-5s

2. a. Date filed in State Register with Notice of Comment
Period:

July 11, 1994

b. What other notice, including advertising, did you
give of the comment period?

None

c. Date of comment period: July 11, 1994 - August 11,
1994

d. Attach list of persons who appeared at hearing,
comments received, amendments, reasons for amendments.

Attached _____ No comments received X

e. Date you filed in State Register the agency approved
proposed Legislative Rule following public hearing: (be
exact)

August 12, 1994

f. Name and phone number(s) of agency person(s) to
contact for additional information:

John Montgomery - 558-5330

3. If the statute under which you promulgated the submitted rules requires certain findings and determinations to be made as a condition precedent to their promulgation:

a. Give the date upon which you filed in the State Register a notice of the time and place of a hearing for the taking of evidence and a general description of the issues to be decided.

N/A

b. Date of hearing: _____

c. On what date did you file in the State Register the findings and determinations required together with the reasons therefore?

d. Attach findings and detminations and reasons:

Attached _____

SUMMARY OF 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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AGENCY APPROVED
WEST VIRGINIA LEGISLATIVE RULE
DEPARTMENT OF TAX AND REVENUE
TITLE 110
SERIES 6B
1994

OFFICE OF WEST VIRGINIA
SECRETARY OF STATE

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.