

WEST VIRGINIA  
SECRETARY OF STATE  
KEN HECHLER  
ADMINISTRATIVE LAW DIVISION

Form #2

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JUN 30 3 13 PM '00

OFFICE OF WEST VIRGINIA  
SECRETARY OF STATE

NOTICE OF A COMMENT PERIOD ON A PROPOSED RULE

AGENCY: State Tax Division TITLE NUMBER: 110

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

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 NEW RULE BEING PROPOSED: 50B

TITLE OF RULE BEING PROPOSED: Exchange of Information Agreement Between the State  
Tax Division and the Alcohol Beverage Control Administration

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 July 31, 2000 AT 5:00 pm. ONLY WRITTEN COMMENTS WILL BE ACCEPTED AND ARE TO BE MAILED TO THE FOLLOWING ADDRESS:

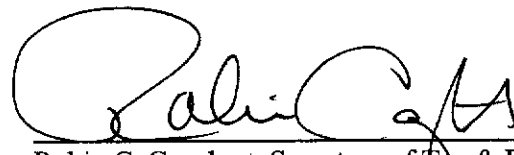
Legal Division

State Tax Department

P.O. Box 1005

Charleston, WV 25324-1005

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



Robin C. Capehart, Secretary of Tax & Revenue

ATTACH A **BRIEF** SUMMARY OF YOUR PROPOSAL

APPENDIX B

FISCAL NOTE FOR PROPOSED RULES

Rule Title: Exchange of Information Agreement Between the State Tax Division  
and the Alcohol Beverage Central Administration

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 fiscal impact from this rule.

3. Objectives of these rules:

The object of the rule is to authorize certain information to be exchanged between the State Tax Division and the Alcohol Beverage Control Administration.

Rule Title: Exchange of Information Agreement Between the State Tax Division  
and the Alcohol Beverage Central Administration

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: June 30, 2000

Signature of Agency Head or Authorized Representative

  
\_\_\_\_\_  
Joseph M. Palmer, State Tax Commissioner

**SUMMARY OF RULE**

**110 C.S.R. 50B**

**EXCHANGE OF INFORMATION BETWEEN THE STATE TAX DIVISION AND THE  
ALCOHOL BEVERAGE CONTROL ADMINISTRATION**

This rule authorizes the exchange of information between the State Tax Division and the Alcohol Beverage Control Administration.

**STATEMENT OF CIRCUMSTANCES**

**110 C.S.R. 50B**

**EXCHANGE OF INFORMATION BETWEEN THE STATE TAX DIVISION AND THE  
ALCOHOL BEVERAGE CONTROL ADMINISTRATION**

There have been concerns with the collection of taxes and the enforcement of licensure activities. This rule will assist the Alcohol Beverage Control Administration to more effectively and efficiently perform its administrative and enforcement responsibilities for tax collection and licensure.

TITLE 110  
WEST VIRGINIA INTERPRETIVE RULE  
STATE TAX COMMISSION

FILED

JUN 30 3 13 PM '00

SERIES 50B  
EXCHANGE OF INFORMATION AGREEMENT BETWEEN THE STATE  
TAX DIVISION AND THE ALCOHOL BEVERAGE CONTROL ADMINISTRATION

OFFICE OF THE CLERK OF THE SUPREME COURT OF WEST VIRGINIA  
STATE OF WEST VIRGINIA

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**§ 110-50B-1. General.**

1.1 **Scope.** - This rule authorizes certain information to be exchanged pursuant to a written interagency agreement between the Tax Division and the Alcohol Beverage Control Administration, both of which agencies are divisions of the Department of Tax and Revenue.

1.2 **Authority.** - This rule is promulgated under authority of W. Va. Code §§ 11-10-5 and 5s and W. Va. Code § 60-9-5(a) and 8(a).

1.3 **Filing Date.** -

1.4 **Effective Date.** -

**§ 110-50B-2. Purposes.**

West Virginia Code § 11-10-5s(b)(4) authorizes the State Tax Commissioner to promulgate non-emergency rules regarding written exchange of information agreements with other State agencies if the purpose of the agreements is to facilitate premium collection, tax collection or licensure requirements which are directly enforced, administered or collected by the agencies and/or the Tax Commissioner. The purpose of this rule is to permit the Tax Division and the Alcohol Beverage Control Administration to more efficiently and effectively perform their administrative and enforcement responsibilities for tax collection and licensure.

**§ 110-50B-3. Disclosure of Certain Information Authorized.**

3.1 In accordance with W. Va. Code §10-5s(b)(4), the Tax Commissioner and the Alcohol Beverage Control Administration may, in order to accomplish the purposes set forth in section two of this rule, exchange information, pursuant to a written agreement specifying the type and manner of information to be exchanged and containing provisions for safeguarding any confidential information received pursuant to the agreement.

3.2 A copy of any exchange of information agreement entered into pursuant to this rule, including any subsequent revision(s) of the agreement, or amendment(s) to the agreement, shall be filed in the State Register at least thirty days before the effective date of the agreement or any revision or amendment of the agreement, in order to allow an opportunity for public comment.