

WEST VIRGINIA
SECRETARY OF STATE
KEN HECHLER
ADMINISTRATIVE LAW DIVISION

Form #3

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FILED
Aug 18 10 25 AM '00

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: Tax Department TITLE NUMBER: 110

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

AMENDMENT TO AN EXISTING RULE: YES _____ NO X

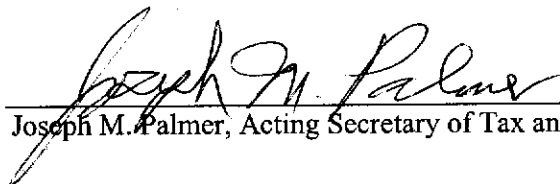
IF YES, SERIES NUMBER OF RULE BEING AMENDED: _____

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

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.


Joseph M. Palmer, Acting Secretary of Tax and Revenue

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.

QUESTIONNAIRE

(Please include a copy of this form with each filing of your rule: Notice of Public Hearing or Comment Period; Proposed Rule, and if needed, Emergency and Modified Rule.)

DATE: August 18, 2000

TO: LEGISLATIVE RULE-MAKING REVIEW COMMITTEE

FROM: (Agency Name, Address & Phone No.) State Tax Department, Room W-301, Capital Bldg.,

Charleston, WV 25324

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

1. Authorizing statute(s) citation W. Va. Code §§ 11-10-5 & 11-10-5s

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

June 30, 2000

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

Filed on Tax Department's web site

c. Date of Public Hearing(s) or Public Comment Period ended:

July 31, 2000

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 18, 2000

- f. **Name, title, address and phone/fax/e-mail numbers** of agency person(s) to receive all written correspondence regarding this rule: (Please type)

John Montgomery, Attorney Supervisor, Legal Division

State Tax Department, P.O. Box 1005, Charleston, WV 25324-1005

Phone: 558-5330, FAX 558-8728, e-mail JMontgomery@tax.state.wv.us

- g. **IF DIFFERENT FROM ITEM 'f'**, please give **Name, title, address and phone number(s)** of agency person(s) who wrote and/or has responsibility for the contents of this rule: (Please type)

Keith Larson, Attorney, Legal Division

State Tax Department, P.O. Box 1005, Charleston, WV 25324-1005

Phone: 558-5330, FAX 558-8729, e.mail KLarson@tax.state.wv.us

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 or comment period:

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

d. Attach findings and determinations and reasons:

Attached

APPENDIX B

FISCAL NOTE FOR PROPOSED RULES

Rule Title: Exchange of Information Agreement Between the State Tax Division
and the Alcohol Beverage Control 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 Control 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: August 18, 2000

Signature of Agency Head or Authorized Representative



Joseph M. Palmer, State Tax Commissioner

AGENCY APPROVED
TITLE 110
WEST VIRGINIA INTERPRETIVE RULE
STATE TAX COMMISSION

FILED

AUG 18 10 25 AM '00

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

OFFICE OF WEST VIRGINIA
SECRETARY OF STATE

§ 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.