

**WEST VIRGINIA  
SECRETARY OF STATE  
KEN HECHLER  
ADMINISTRATIVE LAW DIVISION**

Form #6

Do Not Mark In this Box  
**FILED**  
2001 APR 30 P 1:20  
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 NEW RULE BEING PROPOSED: 50B

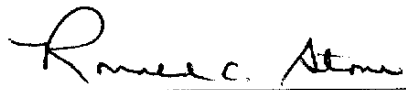
TITLE OF RULE BEING PROPOSED: Exchange of Information Agreement Between the  
State Tax Division and the Alcohol Beverage Control Administration

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

AUTHORIZATION IS CITED IN (house or senate bill number) HB-2717

SECTION 64-7-1(f), PASSED ON April 13, 2001

THIS RULE IS FILED WITH THE SECRETARY OF STATE. THIS RULE BECOMES EFFECTIVE ON  
THE FOLLOWING DATE: May 1, 2001

  
\_\_\_\_\_  
Ronald C. Stone, Acting State Tax Commissioner

\$2.40

MODIFIED  
TITLE 110  
WEST VIRGINIA INTERPRETIVE RULE  
STATE TAX COMMISSION

SEP 27 10 42 AM '00

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

---

OFF  
SEL  
WEST VIRGINIA  
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 The Tax Commissioner shall file a copy of any exchange of information agreement entered into pursuant to this rule, including any subsequent revision of the agreement, or amendment to the agreement, in the State Register at least thirty days before the effective date of the agreement, or its revision or amendment, in order to allow an opportunity for public comment.