

**WEST VIRGINIA
SECRETARY OF STATE
BETTY IRELAND
ADMINISTRATIVE LAW DIVISION**

Form #4

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2007 OCT 29 AM 6:59

OFFICE OF THE WEST VIRGINIA
SECRETARY OF STATE

NOTICE OF RULE MODIFICATION OF A PROPOSED RULE

AGENCY: State Tax Department TITLE NUMBER: 110

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

AMENDMENT TO AN EXISTING RULE: YES _____ NO X _____

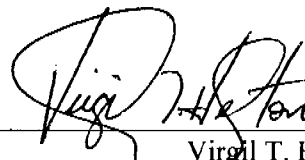
IF YES, SERIES NUMBER OF RULE BEING AMENDED: _____

TITLE OF RULE BEING AMENDED: _____

IF NO, SERIES NUMBER OF RULE BEING PROPOSED: 50D

TITLE OF RULE BEING PROPOSED: Exchange of Information Agreement Between The Commissioner of the Tax Division of The Department of Revenue and The Commissioner of the Division of Labor of The Department of Commerce, The Commissioner of The Insurance Commission of the Department of Revenue, the Commissioner of The Division of Motor Vehicles of The Department of Transportation, The Commissioner of The Bureau of Employment Programs and the Office of The Governor.

THE ABOVE PROPOSED LEGISLATIVE RULE, FOLLOWING REVIEW BY THE LEGISLATIVE RULE MAKING REVIEW COMMITTEE IS HEREBY MODIFIED AS A RESULT OF REVIEW AND COMMENT BY THE LEGISLATIVE RULE-MAKING REVIEW COMMITTEE. THE ATTACHED MODIFICATIONS ARE FILED WITH THE SECRETARY OF STATE.



Virgil T. Helton
Secretary of Revenue

MODIFIED

FILED

TITLE 110
WEST VIRGINIA LEGISLATIVE RULE
STATE TAX DIVISION

2007 OCT 29 AM 6:59

OFFICE OF THE CLERK
SECRETARY OF STATE

SERIES 50D
2007

EXCHANGE OF INFORMATION AGREEMENT BETWEEN THE COMMISSIONER OF THE TAX DIVISION OF THE DEPARTMENT OF REVENUE AND THE COMMISSIONER OF THE DIVISION OF LABOR OF THE DEPARTMENT OF COMMERCE, THE COMMISSIONER OF THE INSURANCE COMMISSION OF THE DEPARTMENT OF REVENUE, THE COMMISSIONER OF THE DIVISION OF MOTOR VEHICLES OF THE DEPARTMENT OF TRANSPORTATION, THE COMMISSIONER OF THE BUREAU OF EMPLOYMENT PROGRAMS AND THE OFFICE OF THE GOVERNOR.

§110-50D-1. General.

1.1 **Scope.** - This legislative rule authorizes certain information to be exchanged pursuant to a written interagency agreement between the Commissioner of the Tax Division of the Department of Revenue and the Commissioner of the Division of Labor of the Department of Commerce, the Commissioner of the Insurance Commission of the Department of Revenue, the Commissioner of the Division of Motor Vehicles of the Department of Transportation, the Commissioner of the Bureau of Employment Programs and the Office of the Governor.

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

1.3 **Filing Date.** -

1.4 **Effective Date.** -

§110-50D-2. Purposes.

2.1 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 other State agency or the Tax Commissioner. Additionally, West Virginia Code §21-1B-3 authorizes the Labor Commissioner, or his or her designated representative, to access information maintained by any other State agency for the limited purpose of confirming the validity of a worker's legal status or authorization to work.

2.2 The purpose of this legislative rule is to comply with West Virginia Code §11-10-5s(b)(4) in order to permit the Commissioner of the Tax Division of the Department of Revenue and the Commissioner of the Division of Labor of the Department of Commerce, the Commissioner of the Insurance Commission of the Department of Revenue, the Commissioner of the Division of Motor Vehicles of the Department of Transportation, the Commissioner of the Bureau of Employment Programs and the Office of the Governor, to more efficiently and effectively perform their responsibilities for tax collection and licensing, including determining whether businesses are licensed to do business in West Virginia and that the taxes of those businesses are current, and verifying the legal status of workers employed in those businesses.

§110-50D-3. Disclosure of Certain Information Authorized.

3.1 The Commissioner of the Tax Division of the Department of Revenue and the Commissioner of the Division of Labor of the Department of Commerce, the Commissioner of the Insurance Commission of the Department of Revenue, the Commissioner of the Division of Motor Vehicles of the Department of Transportation, the Commissioner of the Bureau of Employment Programs and the Office of the Governor may, in order to accomplish the purposes set forth in Section two of this legislative rule, exchange information pursuant to a written agreement specifying the type and manner of information to be exchanged and containing appropriate provisions for safeguarding any confidential tax 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 of the agreement, or amendment to the agreement, shall be filed by the Tax Commissioner in the State Register on or before the effective date of the agreement or any revision or amendment of the agreement.