

**WEST VIRGINIA  
SECRETARY OF STATE  
NATALIE TENNANT  
ADMINISTRATIVE LAW DIVISION**

Form #3

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OFFICE 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 Department TITLE NUMBER: 110

CITE AUTHORITY W. Va. Code §§11-10-5s(b)(4) & 29A-3-1 et seq.

AMENDMENT TO AN EXISTING RULE: YES \_\_\_\_\_ NO X

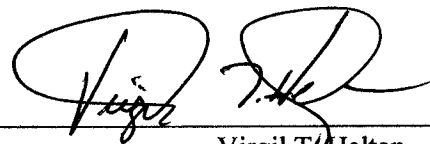
IF YES, SERIES NUMBER OF RULE BEING AMENDED: \_\_\_\_\_

TITLE OF RULE BEING AMENDED: \_\_\_\_\_

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

TITLE OF RULE BEING PROPOSED: Exchange of Information Between the State Tax Department and the West Virginia Lottery

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.



Virgil T. Helton  
Cabinet Secretary of the Department of Revenue

APPENDIX B

**FISCAL NOTE FOR PROPOSED RULES**

Rule Title: Exchange of Information Agreement between the State Tax Department and the West Virginia Lottery

Type of Rule:  Legislative  Interpretive  Procedural

Agency: State Tax Department

Address: 1001 Lee Street

Charleston, WV 25301

Phone Number: (304) 558-5330 Email: \_\_\_\_\_

**Fiscal Note Summary**

Summarize in a clear and concise manner what impact this measure will have on costs and revenues of state government.

The rule, as written, authorizes certain information to be exchanged pursuant to a written interagency agreement between the State Tax Department and the West Virginia Lottery.

**Fiscal Note Detail**

Show over-all effect in Item 1 and 2 and, in Item 3, give an explanation of Breakdown by fiscal year, including long-range effect.

FISCAL YEAR			
Effect of Proposal	Current Increase/Decrease (use "-")	Next Increase/Decrease (use "-")	Fiscal Year (Upon Full Implementation)
Estimated Total Cost	\$0	\$0	\$0
Personal Services	\$0	\$0	\$0
Current Expenses	\$0	\$0	\$0
Repairs & Alterations	\$0	\$0	\$0
Assets	\$0	\$0	\$0
Other	\$0	\$0	\$0
2. Estimated Total Revenues	\$0	\$0	\$0

Rule Title: Exchange of Information Agreement between the State Tax Department and the West Virginia Lottery

**3. Explanation of above estimates (including long-range effect):**

Please include any increase or decrease in fees in your estimated total revenues:

Approval of this proposed rule will not increase or decrease revenue or costs.

**MEMORANDUM**

Please identify any areas of vagueness, technical defects, reasons the proposed rule **would not** have a fiscal impact, and/or any special issues **not** captured elsewhere on this form.

The rule, as written, authorizes certain information to be exchanged pursuant to a written interagency agreement between the State Tax Department and the West Virginia Lottery. Since the rule merely allows for the exchange of information, the rule does not have any net fiscal impact.

Date: 7/20/16

  
\_\_\_\_\_  
Virgil T. Helton

Cabinet Secretary of the Department of Revenue

**AGENCY APPROVED  
TITLE 110  
LEGISLATIVE RULE  
STATE TAX DEPARTMENT**

**SERIES 50E  
EXCHANGE OF INFORMATION AGREEMENT BETWEEN THE  
STATE TAX DEPARTMENT AND THE WEST VIRGINIA LOTTERY**

**§ 110-50E-1. General.**

1.1 Scope. – This rule authorizes certain information to be exchanged pursuant to a written interagency agreement between the State Tax Department and the West Virginia Lottery.

1.2 Authority. – This rule is promulgated under the authority of W. Va. Code §§ 29A-1-1 *et seq.* and §11-10-5s.

1.3. Filing Date.

1.4. Effective Date.

**§110-50E-2. Purpose.** W. Va. Code § 11-10-5s(b)(4) authorizes the West Virginia State Tax Department to promulgate legislative rules regarding a written exchange of information agreement with another State agency for the purpose of facilitating premium collection, tax collection or licensure requirements directly enforced, administered or collected by the Tax Commissioner or another agency. The purpose of this legislative rule is to comply with W. Va. Code § 11-10-5s(b)(4) in an Exchange of Information Agreement between the State Tax Department and the West Virginia Lottery.

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

3.1. In accordance with W. Va. Code §11-10-5s(b)(4), the State Tax Department and the West Virginia Lottery 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 safe guarding any confidential information.

3.2. The State Tax Commissioner shall cause to be published in the State Register a copy of any exchange of information agreement entered into pursuant to this rule pursuant to W. Va. Code §11-10-5s(b)(4).

**WEST VIRGINIA LEGISLATIVE RULE  
110 C.S.R. 50E  
INTERAGENCY AGREEMENT BETWEEN  
THE STATE TAX DEPARTMENT  
AND  
THE WEST VIRGINIA LOTIERY  
SUMMARY OF AGENCY APPROVED RULE**

The agency approved rule will enable the State Tax Department and the West Virginia Lottery to exchange information as set out in the Interagency Agreement. The information to be shared will enable the Tax Department and the West Virginia Lottery to facilitate premium collection, tax collection, licensure requirements and enforcement as required by Chapter 11 and articles 22, 22A, 228, 22C and 25 of Chapter 29 of the West Virginia Code.

This rule is authorized by West Virginia Code §11-10-5s (b) (4).

**WEST VIRGINIA LEGISLATIVE RULE**  
**110 C.S.R. 50E**  
**EXCHANGE OF INFORMATION AGREEMENT BETWEEN**  
**THE STATE TAX DEPARTMENT**  
**AND**  
**THE WEST VIRGINIA LOTTERY**  
**STATEMENT OF CIRCUMSTANCES**

The State Tax Department and the West Virginia Lottery find it beneficial to enter into an exchange of information agreement for the purpose of facilitating premium collection, tax collection, licensure requirements and administering and enforcing Chapter 11 and Articles 22, 22A, 228, 22C and 25 of Chapter 29, all of the Code of West Virginia and the rules, opinions, administrative law and case law there under. Any use of the data and information shall be in accordance with the West Virginia Tax Procedure and Administration Act, W. Va. Code § 11-10-1 *et seq.*

This rule is authorized by West Virginia Code § 11-10-5d and specifically pursuant to W. Va. Code § 11-10-5s(b)(4), subject to the confidentiality and disclosure restrictions set forth in article 10, chapter 11.

**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: July 19, 2010

TO: LEGISLATIVE RULE-MAKING REVIEW COMMITTEE

FROM: (Agency Name, Address & Phone No.) State Tax Department, Legal Division, 1001 Lee Street, East, Charleston, WV 25324-1005 (304) 558-5330

LEGISLATIVE RULE TITLE: Exchange of Information Agreement Between the State Tax Department and the West Virginia Lottery

1. Authorizing statute(s) citation W. Va. Code §§ 11-10-5s(b)(4) and 29A-3-1 et seq.
  
2.
  - a. Date filed in State Register with Notice of Hearing or Public Comment Period:  
June 3, 2010
  
  - b. What other notice, including advertising, did you give of the hearing?  
None
  
  - c. Date of Public Hearing(s) or Public Comment Period ended:  
July 6, 2010
  
  - 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)  
\_\_\_\_\_
  
  - 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, Managing Attorney

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

304-558-8728 (fax)

John.E.Montgomery@wv.gov

- 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)

N/A

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:

N/A

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

N/A

- d. Attach findings and determinations and reasons:

Attached N/A