

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

Form #6

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2011 APR 21 PM 3: 15

OFFICE OF THE 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 RULE BEING PROPOSED: 50E


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

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

AUTHORIZATION IS CITED IN (house or senate bill number) SB 177

SECTION 64-7-1(b), PASSED ON March 12, 2011

THIS RULE IS FILED WITH THE SECRETARY OF STATE. THIS RULE BECOMES EFFECTIVE ON THE FOLLOWING DATE: June 1, 2011



Charles O. Lorensen  
Cabinet Secretary of the Department of Revenue

**FINAL FILE  
TITLE 110  
LEGISLATIVE RULE  
STATE TAX DEPARTMENT**

FILED  
2011 APR 21 PM 3:15  
OFFICE OF THE CLERK OF THE HOUSE OF DELEGATES  
SECRETARY OF STATE

**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).