

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

Form #4

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2009 JAN 12 PM 3:55

OFFICE 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; 5a and 5s

AMENDMENT TO AN EXISTING RULE: YES _____ NO X

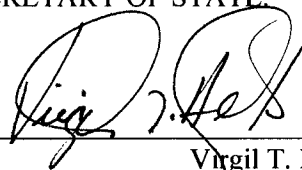
IF YES, SERIES NUMBER OF RULE BEING AMENDED: _____

TITLE OF RULE BEING AMENDED: _____

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

TITLE OF RULE BEING PROPOSED: Exchange of Information Agreement Between The State Tax Division and
The Department of Health and Human Resources Office of The Inspector General Medicaid Fraud Control Unit

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
Cabinet Secretary of Tax and Revenue

**TITLE 110
LEGISLATIVE RULE
STATE TAX COMMISSION**

**SERIES 50E
EXCHANGE OF INFORMATION AGREEMENT BETWEEN THE STATE TAX
DIVISION AND THE DEPARTMENT OF HEALTH AND HUMAN RESOURCES
OFFICE OF THE INSPECTOR GENERAL MEDICAID FRAUD CONTROL
UNIT**

§110-50E-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 Department of Health and Human Resources' Office of the Inspector General Medicaid Fraud Control Unit.

1.2. Authority. -- This rule is promulgated under authority of W. Va. Code §§10-5; 5a and 5s.

1.3. Filing Date -- _____.

1.4 Effective Date. -- _____.

§110-50D-2. Purposes.

W.Va. 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 a 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 State agency or the Tax Commissioner. Additionally, West Virginia Code § 9-7-3 authorizes the Department of Health and Human Resources Secretary, or an employee of the unit designated by the Secretary, to administer oaths or affirmations and issue subpoenas for witnesses and documents concerning the existence of any record, and the identity and location of any persons having any knowledge of any facts for the purpose of investigating fraud and abuse of the Medicaid Program.

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

3.1. In accordance with W. Va. Code §11-10-5s(b)(4), the Tax Commissioner and the Department of Health and Human Resources' Office of the Inspector General Medicaid Fraud Control Unit 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.

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3.2. A copy of any exchange of information agreement entered into pursuant to this rule, including any subsequent revisions of the agreement, or amendments 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 permit an opportunity for public comment.



JOE MANCHIN III
GOVERNOR

DEPARTMENT OF REVENUE

VIRGIL T. HELTON
CABINET SECRETARY

OFFICE OF THE SECRETARY

STATE CAPITOL
CHARLESTON, WEST VIRGINIA

CONSENT TO PROPOSAL OF RULE

To Whom It May Concern:

Pursuant to West Virginia Code § 5F-2-2(a)(12), the undersigned hereby grants consent for the following (**legislative**) rule as amended by the State Tax Department of the State of West Virginia: Title 110, Series 50E, relating to an Exchange of Information Agreement between the State Tax Division and the Department of Health and Human Resources Office of the Inspector General Medicaid Fraud Control Unit.

Dated this 12th day of January, 2009.

A handwritten signature in black ink, appearing to read "Virgil T. Helton", written over a horizontal line.

Virgil T. Helton
Cabinet Secretary, Department of Revenue