

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

Form #3

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2010 JUL 26 PM 3:19
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 §§ 11-10-5 & 11-10-5s(b)(4)

AMENDMENT TO AN EXISTING RULE: YES _____ NO X

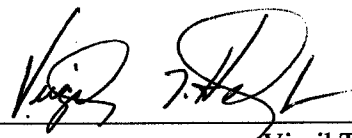
IF YES, SERIES NUMBER OF RULE BEING AMENDED: _____

TITLE OF RULE BEING AMENDED: _____

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

TITLE OF RULE BEING PROPOSED: Exchange of Information Agreement Between the State Tax Department and
the Office of the State Fire Marshal

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
West Virginia Department of Revenue

APPENDIX B

FISCAL NOTE FOR PROPOSED RULES

Rule Title: Exchange of Information Agreement between the State Tax Department and the Office of the State Fire Marshal

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 Office of the State Fire Marshal.

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 Office of the State Fire Marshal

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.

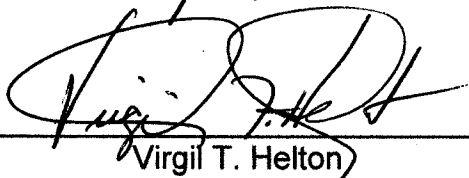
MEMORANDUM

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 Office of the State Fire Marshal. Since the rule merely allows for the exchange of information, the rule does not have any net fiscal impact.

Date: _____

7/20/10



Virgil T. Helton

Cabinet Secretary of the Department of Revenue

AGENCY APPROVED

WEST VIRGINIA LEGISLATIVE RULE

110 C.S.R. 50F

**INTERAGENCY AGREEMENT BETWEEN
THE STATE TAX DEPARTMENT
AND
THE OFFICE OF THE STATE FIRE MARSHAL**

STATEMENT OF CIRCUMSTANCES

The West Virginia Legislature passed the Reduced Cigarette Ignition Propensity Standard and Fire Prevention Act ("The Act") codified in West Virginia Code § 47-25-1 *et seq.* The Act requires the State Tax Department and the Office of the State Fire Marshal to administer and enforce The Act. The Tax Commissioner and the State Fire Marshal are authorized to promulgate rules to effectuate The Act. An exchange of information agreement is needed for The Act as well as the administration, enforcement, tax collection and stamp requirements of the cigarette excise tax.

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

110 C.S.R. 50F

**INTERAGENCY AGREEMENT BETWEEN
THE STATE TAX DEPARTMENT
AND
THE OFFICE OF THE STATE FIRE MARSHAL**

SUMMARY OF AGENCY APPROVED RULE

The agency approved rule will enable the State Tax Department and the Office of the State Fire Marshal to exchange information as set out in the Interagency Agreement. The information to be shared will enable the State Tax Department and State Fire Marshal to administer and enforce and to facilitate premium collection, tax collection and licensure requirements including but not limited to the requirements of the Reduced Cigarette Ignition Propensity Standard and Fire Prevention Act, W. Va. Code §§ 47-25-1 *et seq.* and the Tobacco products Excise Tax, W. Va. Code §§ 11-17-1 *et seq.*

AGENCY APPROVED
TITLE 110
LEGISLATIVE RULE
STATE TAX DEPARTMENT

FILED

2010 JUL 26 PM 3:19

OFFICE WEST VIRGINIA
SECRETARY OF STATE

SERIES 50F
EXCHANGE OF INFORMATION AGREEMENT BETWEEN THE
STATE TAX DEPARTMENT AND THE OFFICE OF THE STATE FIRE MARSHAL

§ 110-50F-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 Office of the State Fire Marshal.

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

1.3. Filing Date.

1.4. Effective Date.

§110-50F-2. Purpose. The State Tax Commissioner and the State Fire Marshal are jointly responsible for administering and enforcing the provisions of West Virginia Code § 47-25-1 *et seq.*, the Reduced Cigarette Ignition Propensity Standards and Fire Prevention Act ("the Act"). Both the State Tax Commissioner and the State Fire Marshal have rule making authority to carry out the provisions of the Act. This rule will facilitate administering and enforcing the provisions of the Act and premium collection, tax collection or licensure in accordance with the requirements of West Virginia Code §11-10-5s(b)(4).

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

3.1. In accordance with W. Va. Code §11-10-5s(b)(4), the State Tax Commissioner and the State Fire Marshal 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 received pursuant to the agreement.

3.2. The State 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, in order to allow an opportunity for public comment.

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 Office of the State Fire Marshal

1. Authorizing statute(s) citation W. Va. Code §§ 11-10-5 and 11-10-5s(b)(4)

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

