

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

Form #6

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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: 50F

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

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(c), 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: 14

OFFICE OF THE 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 the administration and enforcement of 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 with the Secretary of State for publication in the State Register 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.