

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

Form #3

Do Not Mark In this Box  
2011 JUL 29 AM 0:47

**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

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

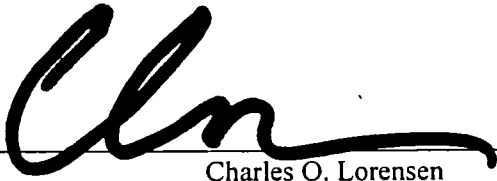
IF YES, SERIES NUMBER OF RULE BEING AMENDED: \_\_\_\_\_

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

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

TITLE OF RULE BEING PROPOSED: Exchange of Information Agreement Between the State Tax Department and the Department of Commerce, the Department of Transportation and the Department of Environmental Protection

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.

  
\_\_\_\_\_  
Charles O. Lorensen  
Cabinet Secretary of the Department of Revenue

**STATE TAX DEPARTMENT  
110 C.S.R. 50G  
EXCHANGE OF INFORMATION AGREEMENT BETWEEN THE  
STATE TAX DEPARTMENT AND THE DEPARTMENT OF COMMERCE, THE  
DEPARTMENT OF TRANSPORTATION AND THE DEPARTMENT OF  
ENVIRONMENTAL PROTECTION**

**SUMMARY OF RULE**

Senate Bill 465, enacted March 12, 2011, amended West Virginia Code §11-13Q-20 to require that on or before February 1, 2013, the Department of Commerce, in consultation with the Tax Commissioner, the Department of Transportation and the Department of Environmental Protection submit to the Governor, the President of the Senate and the Speaker of the House of Delegates a report on the impact of all the tax credits and other economic incentives provided in S.B. 465. The report is to include the impact on economic development in this State, including but not limited to the creation of jobs in this State, upon the State's infrastructure, including but not limited to the need for construction or maintenance of the roads and highways of this State, upon the natural resources of this State, and upon public and private property interests in this State. This rule will facilitate the consultation process and the provision of any necessary information to the agencies involved.

**STATE TAX DEPARTMENT  
110 C.S.R. 50G  
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**STATEMENT OF CIRCUMSTANCES**

Senate Bill 465, enacted March 12, 2011, amended West Virginia Code §11-13Q-20 to require that on or before February 1, 2013, the Department of Commerce, in consultation with the Tax Commissioner, the Department of Transportation and the Department of Environmental Protection submit to the Governor, the President of the Senate and the Speaker of the House of Delegates a report on the impact of all the tax credits and other economic incentives provided in S.B. 465. The report is to include the impact on economic development in this State, including but not limited to the creation of jobs in this State, upon the State's infrastructure, including but not limited to the need for construction or maintenance of the roads and highways of the State, upon the natural resources of the State, and upon public and private property interests in the State.

This rule will facilitate the consultation process and the provision of any necessary information to the agencies involved. It is possible that without this rule and the resulting agreements, some information may not be exchanged because it may involve confidential tax payer information.

## 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 29, 2011

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 Department of Commerce, the Department of Transportation and the Department of Environmental Protection

1. Authorizing statute(s) citation W. Va. Code §§11-10-5 and 11-10-5s
  
2. a. Date filed in State Register with Notice of Hearing or Public Comment Period:  
June 17, 2011
  
- 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 18, 2011
  
- 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)  
July 29, 2011
  
- 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)

\_\_\_\_\_  
\_\_\_\_\_

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 \_\_\_\_\_



Rule Title: Exchange of Information Agreement Between the State Tax Department and the Department of Commerce, the Department of Transportation and the Department of Environmental Protection

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

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

Approval of the proposed rule will not increase or decrease Tax Department costs or revenues.

**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 Department of Commerce, the Department of Transportation and the Department of Environmental Protection. Since the rule merely allows for the exchange of information, the rule does not have any net fiscal impact.

Date: 7/14/11



Craig A. Griffith  
State Tax Commissioner

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

RECEIVED  
2011 JUL 29 AM 8:47  
SECRETARY OF REVENUE  
STATE OF WEST VIRGINIA

**SERIES 50G  
EXCHANGE OF INFORMATION AGREEMENT BETWEEN THE  
STATE TAX DEPARTMENT AND THE DEPARTMENT OF COMMERCE, THE  
DEPARTMENT OF TRANSPORTATION AND THE DEPARTMENT OF  
ENVIRONMENTAL PROTECTION**

**§110-50G-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 Department of Commerce, the Department of Transportation and the Department of Environmental Protection.

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

1.3. Filing Date.

1.4. Effective Date.

**§110-50G-2. Purpose.** Senate Bill 465, enacted March 12, 2011, amended West Virginia Code §11-13Q-20 to require that on or before February 1, 2013, the Department of Commerce, in consultation with the Tax Commissioner, the Department of Transportation and the Department of Environmental Protection submit to the Governor, the President of the Senate and the Speaker of the House of Delegates a report of the impact of all the tax credits and other economic incentives provided in S.B. 465. The report is to include the impact on economic development in this state, including but not limited to the creation of jobs in this state, upon the state's infrastructure, including but not limited to the need for construction or maintenance of the roads and highways of the state, upon the natural resources of the state, and upon public and private property interests in the state. This rule will facilitate the consultation process and the provision of any necessary information to the agencies involved..

**§110-50G-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 Department of Commerce, the Department of Transportation and the Department of Environmental Protection 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.