



**WEST VIRGINIA SECRETARY OF STATE**

**MAC WARNER**

**ADMINISTRATIVE LAW DIVISION**

**eFILED**

6/27/2018 8:32:20 AM

Office of West Virginia  
Secretary Of State

**NOTICE OF PUBLIC COMMENT PERIOD**

AGENCY: Tax TITLE-SERIES: 110-50D

RULE TYPE: Legislative Amendment to Existing Rule: No Repeal of existing rule: Yes

RULE NAME: EXCHANGE OF INFORMATION AGREEMENT  
BETWEEN THE COMMISSIONER OF THE TAX  
DIVISION OF THE DEPARTMENT OF REVENUE  
AND THE COMMISSIONER OF THE DIVISION  
OF LABOR OF THE DEPARTMENT OF  
COMMERCE, THE COMMISSIONER OF THE  
INSURANCE COMMISSION OF THE  
DEPARTMENT OF REVE

CITE STATUTORY AUTHORITY: W. Va. Code §§11-10-5 and 5s.

COMMENTS LIMITED TO:

Written

DATE OF PUBLIC HEARING:

LOCATION OF PUBLIC HEARING:

DATE WRITTEN COMMENT PERIOD ENDS: 07/27/2018 11:00 AM

COMMENTS MAY BE MAILED OR EMAILED TO:

NAME: Mark Morton

ADDRESS: P.O. Box 1005  
Charleston, WV 25324

EMAIL: taxlegal@wv.gov

PLEASE INDICATE IF THIS FILING INCLUDES:

RELEVANT FEDERAL STATUTES OR REGULATIONS: No

(IF YES, PLEASE UPLOAD IN THE SUPPORTING DOCUMENTS FIELD)

INCORPORATED BY REFERENCE: No

(IF YES, PLEASE UPLOAD IN THE SUPPORTING DOCUMENTS FIELD)

PROVIDE A BRIEF SUMMARY OF THE CONTENT OF THE RULE:

This rule is being consolidated into new Legislative Rule 110-50C.

SUMMARIZE IN A CLEAR AND CONCISE MANNER CONTENTS OF CHANGES IN THE RULE AND A STATEMENT OF CIRCUMSTANCES REQUIRING THE RULE:

This rule is being consolidated into new Legislative Rule 110-50C and will thus be obsolete and is due to be repealed.

SUMMARIZE IN A CLEAR AND CONCISE MANNER THE OVERALL ECONOMIC IMPACT OF THE PROPOSED RULE:

A. ECONOMIC IMPACT ON REVENUES OF STATE GOVERNMENT:

no economic impact

B. ECONOMIC IMPACT OF THE RULE ON THE STATE OR ITS RESIDENTS:

no economic impact

C. FISCAL NOTE DETAIL:

Effect of Proposal	Fiscal Year		
	2018 Increase/Decrease (use "-")	2019 Increase/Decrease (use "-")	Fiscal Year (Upon Full Implementation)
<b>1. Estimated Total Cost</b>	0	0	0
Personal Services	0	0	0
Current Expenses	0	0	0
Repairs and Alterations	0	0	0
Assets	0	0	0
Other	0	0	0
<b>2. Estimated Total Revenues</b>	0	0	0

D. EXPLANATION OF ABOVE ESTIMATES (INCLUDING LONG-RANGE EFFECT):

no economic impact

**BY CHOOSING 'YES', I ATTEST THAT THE PREVIOUS STATEMENT IS TRUE AND CORRECT.**

Yes

**Elizabeth G Steiner -- By my signature, I certify that I am the person authorized to file legislative rules, in accordance with West Virginia Code §29A-3-11 and §39A-3-2.**

**TITLE 110  
LEGISLATIVE RULE  
STATE TAX DIVISION**

**SERIES 50D**

**~~EXCHANGE OF INFORMATION AGREEMENT BETWEEN THE COMMISSIONER OF THE TAX DIVISION OF THE DEPARTMENT OF REVENUE AND THE COMMISSIONER OF THE DIVISION OF LABOR OF THE DEPARTMENT OF COMMERCE, THE COMMISSIONER OF THE INSURANCE COMMISSION OF THE DEPARTMENT OF REVENUE, THE COMMISSIONER OF THE DIVISION OF MOTOR VEHICLES OF THE DEPARTMENT OF TRANSPORTATION, THE COMMISSIONER OF THE BUREAU OF EMPLOYMENT PROGRAMS AND THE OFFICE OF THE GOVERNOR.~~**

**§110 50D 1. General.**

~~1.1. Scope. This legislative rule authorizes certain information to be exchanged pursuant to a written interagency agreement between the Commissioner of the Tax Division of the Department of Revenue and the Commissioner of the Division of Labor of the Department of Commerce, the Commissioner of the Insurance Commission of the Department of Revenue, the Commissioner of the Division of Motor Vehicles of the Department of Transportation, the Commissioner of the Bureau of Employment Programs and the Office of the Governor.~~

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

~~1.3. Filing Date. April 4, 2008.~~

~~1.4. Effective Date. May 1, 2008.~~

**§110 50D 2. Purposes.**

~~2.1. 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 another 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 other State agency or the Tax Commissioner. Additionally, West Virginia Code §21-1B-3 authorizes the Labor Commissioner, or his or her designated representative, to access information maintained~~

~~by any other State agency for the limited purpose of confirming the validity of a worker's legal status or authorization to work.~~

~~2.2. The purpose of this legislative rule is to comply with West Virginia Code §11-10-5s(b)(4) in order to permit the Commissioner of the Tax Division of the Department of Revenue and the Commissioner of the Division of Labor of the Department of Commerce, the Commissioner of the Insurance Commission of the Department of Revenue, the Commissioner of the Division of Motor Vehicles of the Department of Transportation, the Commissioner of the Bureau of Employment Programs and the Office of the Governor, to more efficiently and effectively perform their responsibilities for tax collection and licensing, including determining whether businesses are licensed to do business in West Virginia and that the taxes of those businesses are current, and verifying the legal status of workers employed in those businesses.~~

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

~~3.1. The Commissioner of the Tax Division of the Department of Revenue and the Commissioner of the Division of Labor of the Department of Commerce, the Commissioner of the Insurance Commission of the Department of Revenue, the Commissioner of the Division of Motor Vehicles of the Department of Transportation, the Commissioner of the Bureau of Employment Programs and the Office of the Governor may, in order to accomplish the purposes set forth in Section two of this legislative rule, exchange information pursuant~~

~~to a written agreement specifying the type and manner of information to be exchanged and containing appropriate provisions for safeguarding any confidential tax information received pursuant to the agreement.~~

~~— 3.2. A copy of any exchange of information agreement entered into pursuant to this rule, including any subsequent revision(s) of the agreement, or amendment(s) to the agreement, shall be filed by the Tax Commissioner in the State Register on or before the effective date of the agreement or any revision or amendment of the agreement.~~