



WEST VIRGINIA SECRETARY OF STATE

MAC WARNER

ADMINISTRATIVE LAW DIVISION

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6/27/2018 8:33:59 AM

Office of West Virginia
Secretary Of State

NOTICE OF PUBLIC COMMENT PERIOD

AGENCY: Tax TITLE-SERIES: 110-50E
RULE TYPE: Legislative Amendment to Existing Rule: No Repeal of existing rule: Yes
RULE NAME: EXCHANGE OF INFORMATION AGREEMENT
BETWEEN THE STATE TAX DEPARTMENT AND
THE WEST VIRGINIA LOTTERY

CITE STATUTORY AUTHORITY: W. Va. Code §§29A-1-1 et seq. and 11-10-5s.

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

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Charleston, WV 25324

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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This rule is being consolidated into new Legislative Rule 110-50C and will thus be obsolete and is due to be repealed.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)
1. Estimated Total Cost	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
2. Estimated Total Revenues	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 DEPARTMENT**

**SERIES 50E
EXCHANGE OF INFORMATION AGREEMENT BETWEEN THE
STATE TAX DEPARTMENT AND THE WEST VIRGINIA LOTTERY**

~~§110-50E-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 West Virginia Lottery.~~

~~— 1.2. Authority. This rule is promulgated under the authority of W. Va. Code §§29A-1-1 et seq. and 11-10-5s.~~

~~— 1.3. Filing Date. April 21, 2011.~~

~~— 1.4. Effective Date. June 1, 2011.~~

~~§110-50E-2. Purpose.~~

~~— W. Va. Code §11-10-5s(b)(4) authorizes the West Virginia State Tax Department to promulgate legislative rules regarding a written exchange of information agreement with another State agency for the purpose of facilitating premium collection, tax collection or licensure requirements directly enforced, administered or collected by the Tax Commissioner or another agency. The purpose of this legislative rule is to comply with W. Va. Code §11-10-5s(b)(4) in an Exchange of Information Agreement between the State Tax Department and the West Virginia Lottery.~~

~~§110-50E-3. Disclosure of Certain Information Authorized.~~

~~— 3.1. In accordance with W. Va. Code §11-10-5s(b)(4), the State Tax Department and the West Virginia Lottery 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.~~

~~— 3.2. The State Tax Commissioner shall cause to be published in the State Register a copy of any exchange of information agreement entered into pursuant to this rule pursuant to W. Va. Code §11-10-5s(b)(4).~~