



WEST VIRGINIA SECRETARY OF STATE

MAC WARNER

ADMINISTRATIVE LAW DIVISION

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Office of West Virginia
Secretary Of State

NOTICE OF PUBLIC COMMENT PERIOD

AGENCY: Tax TITLE-SERIES: 110-50F

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 OFFICE OF THE STATE FIRE
MARSHAL

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

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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This rule is being consolidated into new Legislative Rule 110-50C and will thus be obsolete and is due to be repealed.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 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. — April 21, 2011.~~

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

~~§110-50F-2. Purpose.~~

~~— The State Tax Commissioner and the State Fire Marshal are jointly responsible for administering and enforcing the provisions of W. Va. 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 W. Va. 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.~~