



**WEST VIRGINIA SECRETARY OF STATE**

**MAC WARNER**

**ADMINISTRATIVE LAW DIVISION**

**eFILED**

7/27/2018 3:45:59 PM

Office of West Virginia  
Secretary Of State

**NOTICE OF AGENCY APPROVAL OF A PROPOSED RULE AND FILING WITH THE LEGISLATIVE RULE-  
MAKING REVIEW COMMITTEE**

AGENCY: Tax TITLE-SERIES: 110-50F  
RULE TYPE: Legislative Amendment to Existing Rule: No Repeal of existing rule: Yes  
RULE NAME: 110-50F Exchange of Information Agreement Between the State Tax Department and the  
Office of the State Fire Marshal (Repeal)

**PRIMARY CONTACT**

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

EXPLANATION OF THE STATUTORY AUTHORITY FOR THE LEGISLATIVE RULE, INCLUDING A DETAILED SUMMARY OF THE EFFECT OF EACH PROVISION OF THE LEGISLATIVE RULE WITH CITATION TO THE SPECIFIC STATUTORY PROVISION WHICH EMPOWERS THE AGENCY TO ENACT SUCH RULE PROVISION:

The rule Series 50F, Title 110 of the Code of State Rules is repealed due to its consolidation with and into new rule Series 50C. This proposed rule is within the Tax Commissioners statutory authority under W. Va. Code §11-10-5 and pursuant to W. Va. Code §29A-1-2(k) and §29A-3-1.

DATE eFiled FOR NOTICE OF HEARING OR PUBLIC COMMENT PERIOD: 6/27/2018

DATE OF PUBLIC HEARING(S) OR PUBLIC COMMENT PERIOD ENDED: 7/27/2018

COMMENTS RECEIVED: No

(IF YES, PLEASE UPLOAD IN THE COMMENTS RECEIVED FIELD COMMENTS RECEIVED AND RESPONSES TO COMMENTS)

PUBLIC HEARING: No

(IF YES, PLEASE UPLOAD IN THE PUBLIC HEARING FIELD PERSONS WHO APPEARED AT THE HEARING(S) AND TRANSCRIPTS)

RELEVANT FEDERAL STATUTES OR REGULATIONS: No

WHAT OTHER NOTICE, INCLUDING ADVERTISING, DID YOU GIVE OF THE HEARING?

email to subscription list

**SUMMARY OF THE CONTENT OF THE LEGISLATIVE RULE, AND A DETAILED DESCRIPTION OF THE RULE'S PURPOSE AND ALL PROPOSED CHANGES TO THE RULE:**

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

**STATEMENT OF CIRCUMSTANCES WHICH REQUIRE 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This rule is being consolidated into new Legislative Rule 110-50C and will thus be obsolete and is due to be repealed.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 LEGISLATIVE RULE:**

**A. ECONOMIC IMPACT ON REVENUES OF STATE GOVERNMENT:**

no economic impact

**B. ECONOMIC IMPACT OF THE LEGISLATIVE 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):

n/a

**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.~~