



WEST VIRGINIA SECRETARY OF STATE

MAC WARNER

ADMINISTRATIVE LAW DIVISION

eFILED

4/9/2019 10:26:40 AM

Office of West Virginia
Secretary Of State

**NOTICE OF FINAL FILING AND ADOPTION OF A LEGISLATIVE RULE AUTHORIZED
BY THE WEST VIRGINIA LEGISLATURE**

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

The above rule has been authorized by the West Virginia Legislature.

Authorization is cited in (house or senate bill number) SB187

Section §64-7-1(i) Passed On 3/6/2019 12:00:00 AM

This rule is filed with the Secretary of State. This rule becomes effective on the following date:

April 9, 2019

This rule shall terminate and have no further force or effect from the following date:

April 09, 2019

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

Yes
Allen R Prunty -- 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.

110CSR50E

**TITLE 110
LEGISLATIVE RULE
STATE TAX DEPARTMENT**

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

This rule was repealed by SB 187, effective March 6, 2019.