

**WEST VIRGINIA  
SECRETARY OF STATE  
MAC WARNER  
ADMINISTRATIVE LAW DIVISION**

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FILED

2020 APR 27 A 8:59

OFFICE WEST VIRGINIA  
SECRETARY OF STATE

**EXPIRATION OF FILING OF INTERPRETIVE RULE**

AGENCY: TAX

TITLE NUMBER: 110

SERIES NUMBER OF RULE BEING PROPOSED: 21F

TITLE OF RULE BEING PROPOSED: The Coal Severance Tax Rebate

THE ABOVE RULE EXPIRED April 26, 2020 DUE TO THE AGENCY NOT FINAL FILING AFTER THE CONCLUSION OF THE HEARING/PUBLIC COMMENT PERIOD WITHIN SIX MONTHS AFTER THE CLOSE OF THE PUBLIC COMMENT AS REQUIRED BY W. VA. CODE §29A-3-8. IF YOU WANT TO CONTINUE THE RULE MAKING PROCESS ON THIS RULE, YOU MUST RESUBMIT THE ENTIRE RULE AND ASSOCIATED FORMS WITH THE SECRETARY OF STATE FOR ANOTHER HEARING/PUBLIC COMMENT PERIOD.



DIRECTOR, ADMINISTRATIVE LAW DIVISION