



FILED

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OFFICE WEST VIRGINIA  
SECRETARY OF STATE

NOTICE OF EMERGENCY RULE DECISION BY THE SECRETARY OF STATE

AGENCY: State Tax Department

RULE: 110CSR15F

STATUTORY AUTHORITY: W. Va. Code §§11-10-5 and 11-15-9s(c).

DATE FILED AS AN EMERGENCY RULE: Amendment Filed 05/07/2021

Following review under W. Va. Code §29A-3-15A, which requires the Secretary of State to determine that the agency filing such emergency rule: 1) has not exceeded the scope of law authorizing or directing the promulgation thereof; 2) has shown that an emergency exists justifying the promulgation of an emergency rule; and 3) filed the emergency rule in compliance with W. Va. Code §29A-3-15, it is the decision of the Secretary of State that the above emergency rule is **APPROVED**.

It is the determination of the Secretary of State that this proposal qualifies under the definition of an emergency as defined in §29A-3-15(f):

☐ (1) For the immediate preservation of the public peace, health, safety and welfare;

☒ (2) to comply with a time limitation established by the W. Va. Code or by a federal statute or regulation; or

☐ (3) to prevent substantial harm to the public interest.

Additional notes or comments (if any):

The amendments made to this emergency rule are in accordance with the statutory effective date of July 1, 2021, as provided in W. Va. Code § 11-15-9s(a).

Donald Kersey, Deputy Secretary/General Counsel  
WV Secretary of State's Office