

**On July 8, 2021, Tax Department filed with Secretary of State NOTICE OF AGENCY APPROVAL OF A PROPOSED RULE AND FILING WITH THE LEGISLATIVE RULE-MAKING REVIEW COMMITTEE for Legislative Rule 110-16A, On-Line Bingo and Raffles.**

**The form attached to the rule contained erroneous information when responding to the following:**

**EXPLANATION OF THE STATUTORY AUTHORITY FOR 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:**

~~Corrected answer should be:~~

Pursuant to W. Va. Code §§47-20-23(e) and 47-21-21(e), the Tax Commissioner shall promulgate reasonable rules and regulations necessary to the administration of the charitable bingo and charitable raffles statutes. In the 2021 regular legislative session, SB 263 amended the definitions of bingo and raffles to include on-line games conducted via the internet. While the bill did not require promulgation of a rule, a rule was deemed necessary to provide guidance to charities wishing to conduct on-line games for fundraising purposes.