



WEST VIRGINIA SECRETARY OF STATE

MAC WARNER

ADMINISTRATIVE LAW DIVISION

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Office of West Virginia
Secretary Of State

NOTICE OF SUNSET PROVISION EXTENSION REQUEST

AGENCY: Tax

TITLE-SERIES: 110-28

RULE TYPE: Legislative

CITE STATUTORY AUTHORITY: § 11-10-11C

RULE NAME: 110-28 Municipal Sales and Service and Use Tax Administration

PLEASE SELECT A SUNSET PROVISION OPTION:

EXTEND THE SUNSET DATE OF THE RULE.

5 REQUESTED NUMBER OF YEARS FOR EXTENSION (SUBJECT TO LRMRC REVIEW).

LET THIS RULE EXPIRE.

PLEASE INDICATE IF THIS RULE INCLUDES:

RELEVANT FEDERAL STATUTES OR REGULATIONS

INCORPORATED BY REFERENCE

PLEASE PROVIDE A BRIEF SUMMARY OF THE CONTENT OF THE RULE:

This Rule explains and clarifies the administrative and procedural requirements and characteristics of the municipal sales and use taxes imposed under the provisions of W. Va. Code §8-1-Sa (Municipal Home Rule Program) and W. Va. Code §8-13C-1, et seq. (municipal sales and use taxes). The Rule also sets forth the appropriate calculation of the Tax Commissioners administrative fee for collecting, administering and enforcing the municipal sales and use taxes.

The amendments to this Rule set forth additional requirements on what a municipality must include in an ordinance to impose municipal sales and use taxes and include sample ordinances as Appendices to the Rule. The amendments would provide municipalities two possible effective dates after the required 180 days notice to the Tax Commissioner of the imposition of the tax: either July 1 or January 1. Proposed amendments also list additional requirements for notice to the Tax Commissioner for a boundary change. The proposed amendments would also allow a municipality that impose a business and occupation tax to enter into a memorandum of understanding with the Tax Commissioner so that the municipality may audit businesses, within their city limits, for municipal sales tax compliance during a business and occupation tax audit and share those results with the Tax Commissioner. The amendments provide additional clarification and guidance regarding the administrative and procedural requirements of the municipal and sales and use taxes. The proposed amendments also make technical changes and delete obsolete language.

SUMMARIZE IN A CLEAR AND CONCISE MANNER THE REASONS FOR REQUESTING A SUNSET PROVISION EXTENSION:

According to W. Va. Code §29A-3-19(e), an agency has 60 days from receipt of notice to file the rule with the Secretary of State and the Legislative Rule-Making Review Committee (LRMRC) if affirmatively seeking renewal.

SUMMARIZE IN A CLEAR AND CONCISE MANNER THE OVERALL ECONOMIC IMPACT OF THE RULE:

A. ECONOMIC IMPACT ON REVENUES OF STATE GOVERNMENT:

There would be no revenue impact.

B. ECONOMIC IMPACT OF THE LEGISLATIVE RULE ON THE STATE OR ITS RESIDENTS:

There would be no revenue impact.

C. FISCAL NOTE DETAIL:

Effect of Proposal	Fiscal Year		
	2022 Increase/Decrease (use "-")	2023 Increase/Decrease (use "-")	Fiscal Year (Upon Full Implementation)
1. Estimated Total Cost	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
2. Estimated Total Revenues	0	0	0

D. EXPLANATION OF ABOVE ESTIMATES (INCLUDING LONG-RANGE EFFECT):

There would be no revenue impact on the revenues of state government. Costs will be on those marginal costs in administering tax for another municipality.

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.