



WEST VIRGINIA SECRETARY OF STATE

MAC WARNER

ADMINISTRATIVE LAW DIVISION

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3/11/2024 11:29:54 AM

Office of West Virginia
Secretary Of State

**NOTICE OF AGENCY APPROVAL OF A PROPOSED RULE AND FILING WITH THE LEGISLATIVE RULE-
MAKING REVIEW COMMITTEE**

AGENCY: Tax TITLE-SERIES: 110-50C
RULE TYPE: Legislative Amendment to Existing Rule: No Repeal of existing rule: No
RULE NAME: 110-50C Exchange of Information Pursuant to Written Agreement

PRIMARY CONTACT

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CITE STATUTORY AUTHORITY: W. Va. Code §§11-10-5 and 5s; §§60-9-5(a) and 8(a); §21-1B-3; §29A-1-1 et seq.; and, §47-25-1 et seq.

EXPLANATION OF THE STATUTORY AUTHORITY FOR THE 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:

Filing is only for Sunset Provision Extension

IS THIS FILING SOLELY FOR THE SUNSET PROVISION REQUIREMENTS IN W. VA. CODE §29A-3-19(e)? Yes

IF YES, DO YOU CERTIFY THAT THE ONLY CHANGES TO THE RULE ARE THE FILING DATE, EFFECTIVE DATE AND AN EXTENSION OF THE SUNSET DATE? Yes

DATE eFiled FOR NOTICE OF HEARING OR PUBLIC COMMENT PERIOD:

DATE OF PUBLIC HEARING(S) OR PUBLIC COMMENT PERIOD ENDED:

COMMENTS RECEIVED: No

(IF YES, PLEASE UPLOAD IN THE COMMENTS RECEIVED FIELD COMMENTS RECEIVED AND RESPONSES TO COMMENTS)

PUBLIC HEARING: No

(IF YES, PLEASE UPLOAD IN THE PUBLIC HEARING FIELD PERSONS WHO APPEARED AT THE HEARING(S) AND TRANSCRIPTS)

RELEVANT FEDERAL STATUTES OR REGULATIONS: No

WHAT OTHER NOTICE, INCLUDING ADVERTISING, DID YOU GIVE OF THE HEARING?

N/A

SUMMARY OF THE CONTENT OF THE LEGISLATIVE RULE, AND A DETAILED DESCRIPTION OF THE RULE'S PURPOSE AND ALL PROPOSED CHANGES TO THE RULE:

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This legislative rule authorizes certain information to be exchanged pursuant to a written interagency agreement between the Commissioner of the Tax Division of the Department of Revenue and the Secretary of the Department of Commerce, the Director of the Division of Forestry of the Department of Commerce, the Commissioners of the Public Service Commission, the Secretary of the Department of Environmental Protection, the Commissioner of the Alcohol Beverage Control Administration of the Department of Revenue, the Commissioner of the Division of Labor of the Department of Commerce, the Commissioner of the Insurance Commission of the Department of Revenue, the Commissioner of the Division of Motor Vehicles of the Department of Transportation, the Executive Director of Workforce West Virginia (Formerly the Bureau of Employment Programs), the Office of the Governor, the Director of the West Virginia Lottery, and, the State Fire Marshal, and the West Virginia Council for Community and Technical College Education.

STATEMENT OF CIRCUMSTANCES WHICH REQUIRE THE RULE:

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This legislative rule authorizes certain information to be exchanged pursuant to a written interagency agreement between the Commissioner of the Tax Division of the Department of Revenue and the Secretary of the Department of Commerce, the Director of the Division of Forestry of the Department of Commerce, the Commissioners of the Public Service Commission, the Secretary of the Department of Environmental Protection, the Commissioner of the Alcohol Beverage Control Administration of the Department of Revenue, the Commissioner of the Division of Labor of the Department of Commerce, the Commissioner of the Insurance Commission of the Department of Revenue, the Commissioner of the Division of Motor Vehicles of the Department of Transportation, the Executive Director of Workforce West Virginia (Formerly the Bureau of Employment Programs), the Office of the Governor, the Director of the West Virginia Lottery, and, the State Fire Marshal, and the West Virginia Council for Community and Technical College Education.

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

A. ECONOMIC IMPACT ON REVENUES OF STATE GOVERNMENT:

Filing is only for Sunset Provision Extension.

B. ECONOMIC IMPACT ON SPECIAL REVENUE ACCOUNTS:

Filing is only for Sunset Provision Extension.

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

Filing is only for Sunset Provision Extension.

D. FISCAL NOTE DETAIL:

Effect of Proposal	Fiscal Year		
	2024 Increase/Decrease (use "-")	2025 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

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

Filing is only for Sunset Provision Extension.

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

Yes

Anoop Bhasin -- 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.

TITLE 110
LEGISLATIVE RULE
STATE TAX DIVISION

SERIES 50C
EXCHANGE OF INFORMATION PURSUANT TO WRITTEN AGREEMENT

§110-50C-1. General.

1.1. Scope. -- This legislative rule authorizes certain information to be exchanged pursuant to a written interagency agreement between the Commissioner of the Tax Division of the Department of Revenue and the Secretary of the Department of Commerce, the Director of the Division of Forestry of the Department of Commerce, the Commissioners of the Public Service Commission, the Secretary of the Department of Environmental Protection, the Commissioner of the Alcohol Beverage Control Administration of the Department of Revenue, the Commissioner of the Division of Labor of the Department of Commerce, the Commissioner of the Insurance Commission of the Department of Revenue, the Commissioner of the Division of Motor Vehicles of the Department of Transportation, the Executive Director of Workforce West Virginia (Formerly the Bureau of Employment Programs), the Office of the Governor, the Director of the West Virginia Lottery, and, the State Fire Marshal, and the West Virginia Council for Community and Technical College Education.

1.2. Authority. -- This legislative rule is promulgated under authority of W. Va. Code §§11-10-5 and 5s; §§60-9-5(a) and 8(a); §21-1B-3; §29A-1-1 *et seq.*; and, §47-25-1 *et seq.*

1.3. Technical Amendment Filed. -- ~~July 13, 2021.~~

1.4. Effective Date. -- ~~February 18, 2020.~~

1.5. Sunset Provision. -- This rule shall terminate and have no further force or effect upon August 1, ~~2025~~2030.

§110-50C-2. Purposes.

2.1. W. Va. Code §11-10-5s(b)(4) authorizes the West Virginia State Tax Commissioner to promulgate legislative rules regarding a written exchange of information agreement with another State agency if the purpose of the agreement is to facilitate premium collection, tax collection or licensure requirements directly enforced, administered or collected by the other State agency or the Tax Commissioner.

2.2. The purpose of this legislative rule is to comply with West Virginia Code §11-10-5s(b)(4) in order to permit the Commissioner of the Tax Division of the Department of Revenue and the Secretary of the Department of Commerce, the Director of the Division of Forestry of the Department of Commerce, the Commissioners of the Public Service Commission, the Secretary of the Department of Environmental Protection, the Commissioner of the Alcohol Beverage Control Administration of the Department of Revenue, the Commissioner of the Division of Labor of the Department of Commerce, the Commissioner of the Insurance Commission of the Department of Revenue, the Commissioner of the Division of Motor Vehicles of the Department of Transportation, the Executive Director of Workforce West Virginia (Formerly the Bureau of Employment Programs), the Office of the Governor, the Director of the West Virginia Lottery, and, the State Fire Marshal, and the West Virginia Council for Community and Technical College Education to more efficiently and effectively perform their responsibilities for tax collection and licensing, including determining whether businesses are licensed to do business in West Virginia and that

the taxes of those businesses are current.

§110-50C-3. Disclosure of Certain Information Authorized.

The Commissioner of the Tax Division of the Department of Revenue and the Secretary of the Department of Commerce, the Director of the Division of Forestry of the Department of Commerce, the Commissioners of the Public Service Commission, the Secretary of the Department of Environmental Protection, the Commissioner of the Alcohol Beverage Control Administration of the Department of Revenue, the Commissioner of the Division of Labor of the Department of Commerce, the Commissioner of the Insurance Commission of the Department of Revenue, the Commissioner of the Division of Motor Vehicles of the Department of Transportation, the Executive Director of Workforce West Virginia (Formerly the Bureau of Employment Programs), the Office of the Governor, the Director of the West Virginia Lottery, and, the State Fire Marshal, and the West Virginia Council for Community and Technical College Education may, in order to accomplish the purposes set forth in Section two of this legislative rule, exchange information pursuant to a written agreement specifying the type and manner of information to be exchanged and containing appropriate provisions for safeguarding any confidential tax information received pursuant to the agreement.

§110-50C-4. Consolidation of Rules.

4.1. Previously promulgated Legislative Rule 110-50A (Department of Environmental Protection), effective date May 1, 1995, has been consolidated into this rule to promote efficiency and to facilitate the exchange of information in addition to that information provided to the Division of Environmental Protection pursuant to the existing information exchange agreement authorized by Section 9 of the Solid Waste Assessment Fee Regulations, 110 C.S.R. 6A.

4.2. Previously promulgated Legislative Rule 110-50B (Alcohol Beverage Control Administration), effective date May 1, 2001, has been consolidated into this rule to promote efficiency.

4.3. Previously promulgated Legislative Rule 110-50D (Division of Labor, Office of the Insurance Commissioner, Division of Motor Vehicles, and WorkForce (formerly the Bureau of Employment Programs)), effective date May 1, 2008, has been consolidated into this rule to promote efficiency. Additionally, W. Va. Code §21-1B-3 authorizes the Labor Commissioner, or his or her designated representative, to access information maintained by any other State agency (including the Tax Department) for the limited purpose of confirming the validity of a worker's legal status or authorization to work.

4.4. Previously promulgated Legislative Rule 110-50E (Lottery), effective date June 1, 2011, has been consolidated into this rule to promote efficiency.

4.5. Previously promulgated Legislative Rule 110-50F (State Fire Marshal), effective date June 1, 2011, has been consolidated into this rule to promote efficiency and to facilitate the exchange of information between the State Tax Commissioner and the State Fire Marshal who are jointly responsible for administering and enforcing the provisions of W. Va. Code §47-25-1 *et seq.*, the Reduced Cigarette Ignition Propensity Standards and Fire Prevention Act ("the Act").

§110-50C-5. Publication.

A copy of any exchange of information agreement entered into pursuant to this rule, including any subsequent revision(s) of the agreement, or amendment(s) to the agreement, shall be filed by the Tax

Commissioner in the State Register on or before the effective date of the agreement or any revision or amendment of the agreement.