



STATE OF WEST VIRGINIA
 Department of Revenue
 State Tax Department

Jim Justice
 Governor

Dale W. Steager
 Tax Commissioner

ADMINISTRATIVE NOTICE 2017-17

Projected accumulated cost account, and accumulated cost account adjustments, projected reconciliation adjustment, projected periodic cost recovery fee and projected allocable revenues for the 2018 fiscal year: Title 110, Code of State Rules, Series 28.

Section 110-28-4.8 of the Code of State Rules authorizes issuance of an Administrative Notice by the Tax Commissioner setting forth projections relating to administration of the municipal consumers sales and service tax and use tax and related fees.

In accordance with Section 110-28-4.8 of the West Virginia Code of State Rules the Tax Department hereby issues the following projections for the fiscal year July 1, 2017 to June 30, 2018.

Accumulated Cost Account Projection for the Fiscal year Ending June 30, 2018	Projected Amount
Beginning Balance	\$319,500
Offsets and Adjustments (including Reconciliation adjustment for prior year)	-\$319,000
Operating Costs	\$1,469,000
Periodic Cost Recovery Fee	(\$1,469,000)
Ending Balance	\$0

This projected operating cost represents an administrative fee of approximately 2% of total municipal sales and use tax collections for fiscal year ending June 30, 2018.

Pursuant to the authorization of Section 110-28-4.10 of the West Virginia Code of State Rules, the Tax Commissioner has elected to solicit comments and recommendations regarding the projections set forth herein for a period of 30 days. The comment and recommendations submission period will close at 5:00 p.m., Eastern Daylight time, on June 30, 2017.

Submit all comments and recommendations by United State Postal service to the following address.

Projection AN 2017-17
 West Virginia Tax Department
 P.O. Box 2389
 Charleston, WV 25329-2389

Comments and recommendations received after the deadline will not be considered.

Issued: June 1, 2017

Lydia McKee
 Lydia McKee
 Acting Deputy Tax Commissioner
 West Virginia State Tax Department

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 OFFICE WEST VIRGINIA
 SECRETARY OF STATE