



Dave Hardy  
Secretary of Revenue

Dale W. Steager  
State Tax Commissioner

STATE TAX DEPARTMENT

ADMINISTRATIVE NOTICE 2018-17

**Projected accumulated cost account, and accumulated cost account adjustments, projected reconciliation adjustment, projected periodic cost recovery fee and projected allocable revenues for the 2019 fiscal year: Title 110, Code of State Rules, Series 28.**

OFFICE OF THE SECRETARY OF STATE  
2018 JUN - 1 A 9  
FILED

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, 2018 to June 30, 2019.

Accumulated Cost Account Projection for the Fiscal year Ending June 30, 2019	Projected Amount
Beginning Balance	\$0
Offsets and Adjustments (including Reconciliation adjustment for prior year)	(\$180,000)
Operating Costs	\$1,762,000
Periodic Cost Recovery Fee	(\$1,944,000)
Ending Balance	(\$362,000)

This projected operating cost represents an administrative fee of approximately 2.4% of total municipal sales and use tax collections for fiscal year ending June 30, 2019.

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, 2018.

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

Projection AN 2018-17  
West Virginia Tax Department  
P.O. Box 2389  
Charleston, WV 25329-2389

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

**Notice of this determination will be filed in the West Virginia Register.**

Issued: June 1, 2018

Lydia McKee  
Deputy Tax Commissioner  
West Virginia State Tax Department