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Secretary of Revenue

Dale W. Steager
State Tax Commissioner

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STATE TAX DEPARTMENT

ADMINISTRATIVE NOTICE 2019-17

OFFICE WEST VIRGINIA
SECRETARY OF STATE

Subject: Invitation for public comment on subjects that should be addressed in administrative rules, publications and other materials relating to tax bills enacted during the recently completed regular session of the West Virginia Legislature.

During the recently completed regular session of the West Virginia Legislature more than 30 bills were enacted making changes in tax laws administered by the State Tax Department. As a result, the Department may need to prepare procedural, interpretive or legislative rules, and publications or other documents for some or all of these bills. To assist us, the Tax Commissioner invites public comment on recommendations for items that should be included in the Department's plan for implementing these bills.

The Tax Commissioner will use your suggestions to identify and prioritize the tax issues that should be addressed through guidance in preparation for the 2020 tax filing season.

The Tax Commissioner recognizes the importance of public input in formulating a plan for providing guidance that focuses our resources on guidance items that are most important to taxpayers, tax practitioners, and tax administration. We recognize that published guidance plays an important role in increasing voluntary compliance by explaining and clarifying application of the tax law changes.

We hope to draw on the experience and knowledge of taxpayers and practitioners who must apply the new tax law changes. In reviewing recommendations and prioritizing projects, the Tax Commissioner will consider the following:

1. Whether the suggested guidance resolves significant issues relevant to many taxpayers;
2. Whether the recommended guidance reduces controversy and lessens the burden on taxpayers, tax practitioners, or the State Tax Department;
3. Whether the recommendation involves existing administrative rules, publications or other guidance that is outdated, unnecessary, ineffective, insufficient, or unnecessarily burdensome and that should be modified, streamlined, expanded, replaced, or withdrawn;
4. Whether the recommended guidance is contradictory to new or existing law, rule or policy;

5. Whether the recommended guidance promotes sound tax administration; and,

6. Whether the recommended guidance can be drafted in a manner that will enable taxpayers and tax practitioners to easily understand and apply the guidance.

Please submit recommendations by May 1, 2019 for possible inclusion in proposed legislative rules for consideration by the Legislature in 2020. However, taxpayers and tax practitioners may submit recommendations for guidance at any time during the year.

Taxpayers and tax practitioners are not required to submit recommendations for guidance in any particular format. However, the submission should briefly describe the recommended guidance, explain the need for the guidance, and the type of guidance recommended, *i.e.*, interpretive, legislative or procedural rules, publications (TSDs) or other form of guidance. In addition, taxpayers and tax practitioners may include an analysis of how the issue should be resolved.

For recommendations to modify, streamline, or withdraw existing administrative rules, publications, or other guidance, taxpayers should identify the rule, publication or other guidance and explain how the changes would reduce taxpayer cost and/or burden or benefit tax administration.

Additionally, it would be helpful if taxpayers suggesting more than one guidance project prioritize the projects by order of importance. If a large number of projects are suggested, it would be helpful if the projects were grouped by subject matter and then in terms of high, medium, or low priority.

Taxpayers may mail comments to:

Dale W. Steager
Tax Commissioner
West Virginia Revenue Center
1001 Lee Street East
Charleston, WV 25301

Alternatively, taxpayers may submit comments electronically to the Tax Commissioner using the following email address: Tax.Commissioner@wv.gov.



Dale W. Steager
State Tax Commissioner
Date: March 13, 2019

Note: Enacted bills making tax law changes are available at the Legislature's website.

This administrative notice will be published in the State Register.