



Dave Hardy
Secretary of Revenue

STATE TAX DEPARTMENT

Dale W. Steinger
State Tax Commissioner

2020 MAY 29 12:34

OFFICE WEST VIRGINIA
SECRETARY OF STATE

Administrative Notice 2020-17

Projected accumulated cost account, and accumulated cost account adjustments, projected reconciliation adjustment, projected periodic cost recovery fee and projected allocable revenues for the 2021 fiscal year: Title 110, Code of State Rules, Series 28.

Section 110-28-4.8 of the Code of State Rules authorizes issuance of the 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, 2020 to June 30, 2021.

Accumulated Cost Account Projection for the Fiscal year Ending June 30, 2021	Projected Amount
Beginning Balance	\$0
Offsets and Adjustments (including Reconciliation adjustment for prior year)	(\$38,000)
Operating Costs	\$1,869,000
Periodic Cost Recovery Fee	(\$2,025,000)
Ending Balance	(\$194,000)

This projected operating cost represents an administrative fee of approximately 2.25% of total municipal sales and use tax collections for fiscal year ending June 30, 2021.

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, 2020.

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

Projection AN 2020-17
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: May 29, 2020

Lydia S. McKee
Deputy Tax Commissioner
State Tax Department