



Dave Hardy
Secretary of Revenue

STATE TAX DEPARTMENT

Matthew Irby
State Tax Commissioner

ADMINISTRATIVE NOTICE 2022-01

**Notice of Extended Date for Filing Claims for
Coal Severance Tax Rebate for years 2019, 2020 and 2021**

A coal severance tax rebate is provided in W. Va. Code §11-13EE-1, *et seq.* Section 110-21F-7.8.2 Code of State Rules acknowledges that additional time to submit an application for rebate is reasonable with regard to qualified investments made in tax year 2020. It is the determination of the Tax Department that the time for filing of applications for the coal severance tax rebate, for qualified investments made in tax years 2019, 2020 and 2021 must be extended.

Applications for the coal severance tax rebate for qualified investments made in Tax Years 2019, 2020 or 2021 or any combination thereof, must be filed on or before to September 30, 2022.

Any application for qualified investments made in tax years 2019, 2020 or 2021 filed after September 30, 2022, will be treated as untimely.

This Notice will be filed in the West Virginia Register.

Issued: May 5th, 2022

A handwritten signature in blue ink, appearing to read "Matthew R. Irby", written over a horizontal line.

Matthew R. Irby
State Tax Commissioner