## STATE OF WEST VIRGINIA



## Department of Revenue State Tax Department

Earl Ray Tomblin Governor

Mark W. Matkovich		
State Tax	Commissioner	

## **ADMINISTRATIVE NOTICE 2015-18**

2015 JUN -1 P 1:49

SUBJECT:

Projected accumulated cost account, and accumulated cost account adjustments, projected Areconciliation adjustment, projected periodic cost recovery fee and projected allocable revenues for the 2015 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, 2015 to June 30, 2016.

Accumulated Cost Account Projection for the Fiscal Year Ending June 30, 2016	Projected Amount
Beginning Balance	\$ 585,000.00
Offsets and Adjustments (including Reconciliation adjustment for prior year)	\$ 501,000.00
Implementation and Operating Costs	\$1,430,000.00
Periodic Cost Recover Fee	(\$2,000,000.00)
Ending Balance	\$ 516,000.00

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, 2015.

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

Projections AN 2014-18 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, 2015

Mark W. Matkovich Tax Commissioner

West Virginia State Tax Department