



Dave Hardy
Secretary of Revenue

Dale W. Steager
State Tax Commissioner

STATE TAX DEPARTMENT

July 19, 2018

The Honorable Jim Justice
Governor
State Capitol
1900 Kanawha Blvd., East
Charleston, WV 25305

The Honorable Mitch Carmichael
Senate President
State Capitol Building, Room 229-M
1900 Kanawha Blvd., East
Charleston, WV 25305

The Honorable Tim Armstead
Speaker, House of Delegates
State Capitol Building, Room 228-M
1900 Kanawha Blvd., East
Charleston, WV 25305

Re: West Virginia Innovative Mine Safety Technology Tax Credit Act" Annual Report

Gentlemen:

The Tax Commissioner is required by W. Va. Code § 11-13BB-11(a) to annually, by August 1st, submit to the Governor, the President of the Senate, and the Speaker of the House of Delegates, an innovative mine safety and technology tax credit review and accountability report evaluating the cost of the credit allowed during the most recent period for which information is available. However, when fewer than ten eligible taxpayers have taken or applied for this credit, "then no report shall be filed for that reporting period under this section." W. Va. Code § 11-13BB-11(b). Please be advised that for the most recent period for which information is available, fewer than ten eligible taxpayers took or applied for this credit. Therefore, no report is being submitted.

Should you have any questions or concerns regarding this tax credit, please contact this office at 304-558-0751.

Sincerely,

A handwritten signature in blue ink that reads "Dale W. Steager".

Dale W. Steager
State Tax Commissioner

cc: Dave Hardy, Secretary of Revenue
Legislative Librarian (electronic copy)