



**Dave Hardy**  
Secretary of Revenue

**STATE TAX DEPARTMENT**

**Matthew Irby**  
State Tax Commissioner

July 22, 2022

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

The Honorable Craig Blair  
Senate President  
State Capitol, 229-M  
1900 Kanawha Blvd., East  
Charleston, WV 25305

The Honorable Roger Hanshaw  
Speaker of the House  
State Capitol, 228-M  
1900 Kanawha Blvd., East  
Charleston, WV 25305

Gentlemen:

Pursuant to Section 11-13BB-11 of the West Virginia Code, this letter is in lieu of the 2022 Tax Credit Review and Accountability Report for the West Virginia Innovative Mine Safety Technology Tax Credit. There were fewer than ten Taxpayers asserting the tax credit on a tax return in the reporting period. Therefore, per the Statute, no formal report is to be filed.

If you have any additional questions or concerns regarding this matter, please contact this office at 304-558-0751.

Sincerely,

A handwritten signature in blue ink, appearing to read "Matthew R. Irby".

Matthew R. Irby  
State Tax Commissioner

cc: Dave Hardy, Secretary of Revenue  
Legislative Librarian