

**Dave Hardy**  
Secretary of Revenue



**Dale W. Steager**  
State Tax Commissioner

**STATE TAX DEPARTMENT**

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August 1, 2019

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

Dear Governor Justice:

Pursuant to Section 11-13BB-11 of the West Virginia Code, this letter is in lieu of the 2019 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 that reads "Dale W. Steager".

Dale W. Steager  
State Tax Commissioner

C: Dave Hardy  
Secretary, Department of Revenue

**Dave Hardy**  
Secretary of Revenue



**Dale W. Steager**  
State Tax Commissioner

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August 1, 2019

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

Dear President Carmichael:

Pursuant to Section 11-13BB-11 of the West Virginia Code, this letter is in lieu of the 2019 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.

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August 1, 2019

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

Dear Speaker Hanshaw:

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