



# STATE OF WEST VIRGINIA

## Department of Revenue State Tax Department

**Joe Manchin III**  
Governor

**Christopher G. Morris**  
State Tax Commissioner

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### West Virginia Benefits from Multi-State Agreement *Improved compliance from out of state companies*

CHARLESTON, W.V.— West Virginia State Tax Commissioner Christopher G. Morris announced today that the state continues to benefit from an Information Exchange Agreement with the Southeastern Association of Tax Administrators (SEATA). The agreement allows West Virginia to share certain tax information with eleven other southeastern states.

SEATA's original agreement, which West Virginia entered into in 1989, had two purposes. First, the agreement encouraged businesses to voluntarily register to collect use tax on interstate sales. The West Virginia use tax is a 6% tax on the use of tangible personal property or services in West Virginia where West Virginia sales tax has not been paid. The use tax requires the purchaser of such tangible personal property or services to submit the tax due the state.

The SEATA Agreement also facilitated the exchange of use tax audit information between the states. SEATA expanded the agreement in 1991 to include the exchange of audit information for corporate net income taxes.

As a result of the agreement, West Virginia has collected \$2,740,337 in use tax from West Virginia customers and companies which are either registered or unregistered in West Virginia, and operate in at least one other SEATA state. Since the agreement was expanded in 1991 to include corporate net income taxes, the agreement has enabled West Virginia to collect \$3,514,523 in corporate net income tax from out-of-state companies doing business with West Virginia.

"The agreement has helped West Virginia establish relationships with the other states. Together we're able to share tax information and combine our resources to not only increase use tax and corporate net income tax collections, but enhance voluntary compliance," said West Virginia Tax Commissioner Christopher Morris.

West Virginia Tax Commissioner Christopher Morris was elected as SEATA's Second Vice-President for the 2009-1010 year and serves on the Executive Committee.

The twelve states participating in the Information Exchange Agreement are Alabama, Arkansas, Florida, Georgia, Kentucky, Louisiana, Mississippi, North Carolina, South Carolina, Tennessee, Virginia and West Virginia.

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