

STATE OF WEST VIRGINIA

At a Regular Term of the Supreme Court of Appeals, continued and held at Charleston, Kanawha County, on March 3, 2016, the following order was made and entered:

ORDER OF CORRECTION

Re: Approval of Amendment to Rule 2(h) of the Rules of Procedure for Administrative Appeals

On a prior day, March 5, 2015, came the Court, on its own motion, in light of the Court's decision in *RMLL Enterprises, Inc. v. Matkovich, State Tax Comm'r*, No. 13-1275 (W.Va. Supreme Court, October 17, 2014)(memorandum decision), and considered whether a clarifying amendment to Rule 2 of the Rules of Procedure for Administrative Appeals is necessary in light of the Court's decision.

The public comment period concluded on February 9, 2015, and the Court expresses its gratitude to Mark W. Matkovich, Tax Commissioner, who provided a public comment that supports the proposed amendment. No other comments were received.

Upon review and consideration whereof, the Court is of the opinion to and does hereby approve the proposed amendment, **effective March 5, 2015**. Additions are indicated by underlining and deletions are indicated by strikethrough.

Rule 2 Commencement of appeal

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(h) *Appeal Bond*. — Unless otherwise provided by law, ~~No~~ no appeal bond shall be required to effect an appeal of a state agency decision or final order in a contested case.

A True Copy

Attest: //s// Rory L. Perry II

Clerk of Court

