

2 **H. B. 2641**

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4 (By Delegates Brown, D. Poling, Fleischauer, Talbott,  
5 Overington and Sobonya)

6 [Introduced January 19, 2011; referred to the Committee  
7 on Finance then the Judiciary]

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10 A BILL to amend and reenact article 7, chapter 64 of the Code of  
11 West Virginia, 1931, as amended, relating to authorizing the  
12 State Tax Department to promulgate a legislative rule relating  
13 to the commercial patent incentives tax credit.

14 *Be it enacted by the Legislature of West Virginia:*

15 That article 7, chapter 64 of the Code of West Virginia, 1931,  
16 as amended, be amended and reenacted to read as follows:

17 **ARTICLE 7. AUTHORIZATION FOR DEPARTMENT OF TAX AND REVENUE TO**  
18 **PROMULGATE LEGISLATIVE RULES.**

19 **§64-7-1. State Tax Department.**

20 The legislative rule filed in the state register on the  
21 twenty-eighth day of July, two thousand ten, authorized under the  
22 authority of section ten, article thirteen-aa, chapter eleven, of  
23 this code, modified by the State Tax Department to meet the  
24 objections of the Legislative Rule-Making Review Committee and  
25 refiled in the state register on the fifth day of November, two

1 thousand ten, relating to the State Tax Department (commercial  
2 patent incentives tax credit, 110 CSR 13Q), is authorized.

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4 NOTE: The purpose of this bill is to authorize the State Tax  
5 Department to promulgate a legislative rule relating to combined  
6 returns pursuant to the Commercial Patent Incentives Tax Credit.

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8 This section is new; therefore, strike-throughs and  
9 underscoring have been omitted.