

2 **Senate Bill No. 175**

3 (By Senators Minard, Snyder, Prezioso,
4 Unger, Boley and K. Facemyer)

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6 [Introduced January 18, 2011; referred to the Committee on
7 Finance; and then to the Committee on 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

1 this code, modified by the State Tax Department to meet the
2 objections of the Legislative Rule-Making Review Committee and
3 refiled in the state register on the fifth day of November, two
4 thousand ten, relating to the State Tax Department (commercial
5 patent incentives tax credit, 110 CSR 13Q), is authorized.

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

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