

2 **H. B. 4233**

3 (By Delegate(s) Brown, Poling, D., Fleischauer, Talbott, and
4 Overington)

5 [Introduced January 19, 2012; referred to the Committee on
6 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 eighteenth day of July, two thousand eleven, 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 twenty-second day of November,

1 two thousand eleven, relating to the State Tax Department
2 (commercial patent incentives tax credit, [110 CSR 13Q](#)), is
3 authorized.

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

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