

2 **H. B. 4234**

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 an exchange of information agreement between the State Tax  
14 Department and the Department of Commerce, the Department of  
15 Transportation and the Department of Environmental Protection.

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

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

19 **ARTICLE 7. AUTHORIZATION FOR DEPARTMENT OF TAX AND REVENUE TO**  
20 **PROMULGATE LEGISLATIVE RULES.**

21 **§64-7-1. State Tax Department.**

22 The legislative rule filed in the State Register on the  
23 twenty-ninth day of July, two thousand eleven, authorized under the  
24 authority of section five-s, article ten, chapter eleven, of this  
25 code, modified by the State Tax Department to meet the objections

1 of the Legislative Rule-Making Review Committee and refiled in the  
2 State Register on the twenty-second day of November, two thousand  
3 eleven, relating to the State Tax Department (exchange of  
4 information agreement between the State Tax Department and the  
5 Department of Commerce, the Department of Transportation and the  
6 Department of Environmental Protection, 110 CSR 50G), is  
7 authorized.

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9 NOTE: The purpose of this bill is to authorize the State Tax  
10 Department to promulgate a legislative rule relating to an exchange  
11 of information agreement between the State Tax Department and the  
12 Department of Commerce, the Department of Transportation and the  
13 Department of Environmental Protection.

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