

2 **Senate Bill No. 324**

3 (By Senator Minard)

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5 [Introduced January 18, 2012; referred to the Committee on
6 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 payment of taxes by electronic funds transfer.

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-first day of April, two thousand eleven, authorized under
22 the authority of section five-z, article ten, 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 August, two
4 thousand eleven, relating to the State Tax Department (payment of
5 taxes by electronic funds transfer, [110 CSR 10F](#)), is authorized.

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7 NOTE: The purpose of this bill is to authorize the State Tax
8 Department to promulgate a legislative rule relating to the Payment
9 of Taxes by Electronic Funds Transfer.

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