

2 **Senate Bill No. 319**

3 (By Senator Snyder)

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5 [Introduced February 20, 2013; referred to the Committee on
6 Finance; and then to the Committee on the Judiciary.]
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11 A BILL to amend and reenact article 7, chapter 64 of the Code of
12 West Virginia, 1931, as amended, relating to authorizing the
13 State Tax Department to promulgate a legislative rule relating
14 to the valuation of commercial and industrial real and
15 personal property for ad valorem property tax purposes.

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 REVENUE TO PROMULGATE**
20 **LEGISLATIVE RULES.**

21 **§64-7-1. State Tax Department.**

22 The legislative rule filed in the State Register on the
23 thirtieth of August, two thousand twelve, authorized under the
24 authority of section five, article one-c, chapter eleven, of this

1 code, modified by the State Tax Department to meet the objections
2 of the Legislative Rule-Making Review Committee and refiled in the
3 State Register on the sixth day of December, two thousand twelve
4 relating to the State Tax Department (valuation of commercial and
5 industrial real and personal property for ad valorem property tax
6 purposes, [110 CSR 1P](#)), is authorized.

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8 NOTE: The purpose of this bill is to authorize the State Tax
9 Department to promulgate a Valuation of Commercial and Industrial
10 Real and Personal Property for Ad Valorem Property Tax Purposes.

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