

Senate Bill No. 167

(By Senator Snyder)

[Introduced January 8, 2014; referred to the Committee on
Finance; and then to the Committee on the Judiciary.]

A BILL to amend and reenact article 7, chapter 64 of the Code of West Virginia, 1931, as amended, relating to authorizing the State Tax Department to promulgate a legislative rule relating to the special reclamation tax credit.

Be it enacted by the Legislature of West Virginia:

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

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

§64-7-1. State Tax Department.

The legislative rule filed in the State Register on July 26, 2013, authorized under the authority of section eleven, article three, chapter twenty-two of this code, modified by the State Tax Department to meet the objections of the Legislative Rule-making

1 Review Committee and refiled in the State Register on November 26,
2 2013, relating to the State Tax Department (special reclamation tax
3 credit, [110 CSR 29](#)), is authorized.

NOTE: The purpose of this bill is to authorize the State Tax Department to promulgate a legislative rule relating to the special reclamation tax credit.

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