

**Senate Bill No. 168**

(By Senator Snyder)

\_\_\_\_\_  
[Introduced January 8, 2014; referred 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 withholding or denial of personal income tax refunds from taxpayers who owe municipal or magistrate court costs.

*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 two-c, article three, chapter fifty of this code, modified by the State Tax

1 Department to meet the objections of the Legislative Rule-making  
2 Review Committee and refiled in the State Register on November 26,  
3 2013, relating to the State Tax Department (withholding or denial  
4 of personal income tax refunds from taxpayers who owe municipal or  
5 magistrate court costs, [110 CSR 40](#)), is authorized.

NOTE: The purpose of this bill is to authorize the State Tax Department to promulgate a legislative rule relating to the withholding or denial of personal income tax refunds from taxpayers who owe municipal or magistrate court costs.

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