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H. B. 2360

(By Delegate Sobonya)
[Introduced January 26, 2015; referred to the
Committee on Finance then 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 appointment of special assessors by the State Tax Commissioner.

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 31, 2014, authorized under the
authority of section one, article three, chapter eleven of this code, modified by the State Tax
Department to meet the objections of the Legislative Rule-making Review Committee and refiled
in the State Register on September 26, 2014, relating to the State Tax Department (appointment of

1 special assessors by the State Tax Commissioner, [110 CSR 1Q](#)), is authorized.

NOTE: The purpose of this bill is to authorize the State Tax Department to promulgate a legislative rule relating to the appointment of special assessors by the State Tax Commissioner.

This section is new; therefore, it has been completely underscored.