## WEST VIRGINIA LEGISLATURE 2016 REGULAR SESSION

## **ENROLLED**

**Committee Substitute** 

for

House Bill 4502

(By Delegates Lane, Miller and Sobonya)

[Passed March 10, 2016; in effect ninety days from passage.]

AN ACT to amend the Code of West Virginia, 1931, as amended, by adding thereto a new section, designated §5-1-29, relating to reciprocity agreements with contiguous states and the District of Columbia; authorizing the governor to enter into and renew reciprocity agreements with the governors and other appropriate state governmental agencies from states that share contiguous borders with this state, and the District of Columbia, to establish regulations, licensing requirements and taxation for small businesses headquartered in this state or in contiguous states or the District of Columbia that conduct business in both this state and the contiguous state; providing the governor discretionary power to delegate such authority to the Attorney General or secretary of an executive branch department to negotiate and enter into such reciprocity agreements on behalf of the governor; requiring any reciprocity agreement that impacts or affects taxation, either the receipt or payment thereof, to be approved by Legislative act; and defining terms.

Be it enacted by the Legislature of West Virginia:

That the Code of West Virginia, 1931, as amended, be amended by adding thereto a new section, designated §5-1-29, to read as follows:

## ARTICLE 1. THE GOVERNOR.

- §5-1-29. Reciprocity agreements to establish regulations, licensing requirements and taxes for small businesses in contiguous states and the District of Columbia doing business in West Virginia.
- (a) The Governor is hereby authorized to enter into and renew reciprocity agreements with the governors and other appropriate state governmental agencies from states that share contiguous borders with this state, and the District of Columbia, to establish regulations, licensing requirements and taxation for small businesses headquartered in this state or contiguous states or the District of Columbia that conduct business in both. In the discretion of the Governor, the Attorney General or secretary of an executive branch department may be delegated and empowered in writing to negotiate and enter into such reciprocity agreements on behalf of the Governor.

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- (b) Notwithstanding the authority granted in subsection (a) of this section, any reciprocity agreement that impacts or affects taxation, either the receipt or payment thereof, may not be entered into unless and until such agreement is approved by the Legislature by act.
- (c) For the purposes of this section, the term "small business" has the same meaning as
   prescribed under section seven-a, article thirteen-c, chapter eleven of this code.

The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.
Chairman, House Committee
Chairman, Senate Committee
Originating in the House.
In effect ninety days from passage.
Clerk of the House of Delegates
Clerk of the Senate
Speaker of the House of Delegates
President of the Senate
The within this the
day of, 2016.
Governor