

WEST VIRGINIA LEGISLATURE

2017 REGULAR SESSION

Introduced

Senate Bill 237

BY SENATORS TRUMP AND BLAIR

[Introduced February 9, 2017; referred
to the Committee on the Judiciary]

1 A BILL to amend the Code of West Virginia, 1931, as amended, by adding thereto a new article,
2 designated §64-12-1, §64-12-2 and §64-12-3, all relating generally to repealing certain
3 legislative, procedural or interpretive rules promulgated by certain agencies and boards
4 which are no longer authorized or are obsolete; repealing certain legislative and
5 procedural rule promulgated by certain agencies and boards under the Department of
6 Revenue; repealing the Tax Division legislative rule relating to listing of interests in natural
7 resources for purposes of first statewide appraisal; repealing the Tax Division legislative
8 rule relating to guidelines for assessors to assure fair and uniform nonutility personal
9 property values; repealing the Tax Division legislative rule relating to review by circuit court
10 on certiorari; repealing the Tax Division legislative rule relating to review of appraisals by
11 the county commission sitting as an administrative appraisal review board; repealing the
12 Tax Division legislative rule relating to additional review and implementation of property
13 appraisals; repealing the Tax Division legislative rule relating to review by circuit court on
14 certiorari; repealing the Tax Division legislative rule relating to revision of levy estimates;
15 repealing the Tax Division legislative rule relating to inheritance and transfer tax; repealing
16 the Tax Division legislative rule relating to annual tax on incomes of certain carriers;
17 repealing the Tax Division legislative rule relating to the telecommunications tax; repealing
18 the Tax Division legislative rule relating to tax credit for employing former members of
19 Colin Anderson Center; repealing the Tax Division legislative rule relating to tax credits for
20 new value-added, wood manufacturing facilities; repealing the Tax Division legislative rule
21 relating to tax credits for new steel, aluminum and polymer manufacturing operations;
22 repealing the Tax Division legislative rule relating to the business investment and jobs
23 expansion tax credit, corporation headquarters relocation tax credit and small business
24 tax credit; repealing the Tax Division legislative rule relating to appraisal of property for
25 periodic statewide reappraisals for ad valorem property tax purposes; repealing the
26 Banking Commissioner legislative rule relating to the West Virginia Consumer Credit and

27 Protection Act; repealing the Banking Commissioner procedural rule relating to West
28 Virginia Board of Banking and Financial Institutions; repealing the Office of the Insurance
29 Commissioner legislative rule relating to utilization management; and repealing the Office
30 of the Insurance Commissioner legislative rule relating to Medicare supplement insurance
31 coverage.

Be it enacted by the Legislature of West Virginia:

1 That the Code of West Virginia, 1931, as amended, be amended by adding thereto a new
2 article, designated §64-12-1, §64-12-2 and §64-12-3, all to read as follows:

ARTICLE 12. REPEAL OF UNAUTHORIZED AND OBSOLETE LEGISLATIVE RULES

BY DEPARTMENT OF REVENUE.

§64-12-1. Tax Division.

1 (a) The legislative rule effective on June 12, 1987, authorized under the authority of
2 section one, article one-a, chapter eleven of this code, relating to the Tax Division (listing of
3 interests in natural resources for purposes of first statewide appraisal, 110 CSR 1B), is repealed.

4 (b) The legislative rule effective on May 13, 1987, authorized under the authority of section
5 twenty-nine-a, article one-a, chapter eleven of this code, relating to the Tax Division (guidelines
6 for assessors to assure fair and uniform nonutility personal property values, 110 CSR 1C), is
7 repealed.

8 (c) The legislative rule effective on June 12, 1987, authorized under the authority of section
9 one, article one-a, chapter eleven of this code, relating to the Tax Division (review by circuit court
10 on certiorari, 110 CSR 1D), is repealed.

11 (d) The legislative rule effective on June 12, 1987, authorized under the authority of
12 section one, article one-a, chapter eleven of this code, relating to the Tax Division (review of
13 appraisals by the county commission sitting as an administrative appraisal review board, 110 CSR
14 1E), is repealed.

15 (e) The legislative rule effective on May 13, 1987, authorized under the authority of section
16 one, article one-a, chapter eleven of this code, relating to the Tax Division (additional review and
17 implementation of property appraisals, 110 CSR 1F), is repealed.

18 (f) The legislative rule effective on May 13, 1987, authorized under the authority of section
19 one, article one-a, chapter eleven of this code, relating to the Tax Division (review by circuit court
20 on certiorari, 110 CSR 1G), is repealed.

21 (g) The legislative rule effective on June 29, 1964, authorized under the authority of article
22 one, chapter eleven of this code, relating to the Tax Division (revision of levy estimates, 110 CSR
23 8), is repealed.

24 (h) The legislative rule effective on September 16, 1966, authorized under the authority of
25 article ten, chapter eleven of this code, relating to the Tax Division (inheritance and transfer tax,
26 110 CSR 11), is repealed.

27 (i) The legislative rule effective on January 1, 1974, authorized under the authority of
28 section five-a, article ten, chapter eleven of this code, relating to the Tax Division (annual tax on
29 incomes of certain carriers, 110 CSR 12A), is repealed.

30 (j) The legislative rule effective on April 4, 1988, authorized under the authority of section
31 five, article ten, chapter eleven of this code, relating to the Tax Division (telecommunications tax,
32 110 CSR 13B), is repealed.

33 (k) The legislative rule effective on May 1, 1996, authorized under the authority of section
34 three, article thirteen-i, chapter eleven of this code, relating to the Tax Division (tax credit for
35 employing former members of Colin Anderson Center, 110 CSR 13I), is repealed.

36 (l) The legislative rule effective on May 1, 1999, authorized under the authority of section
37 seven, article thirteen-m, chapter eleven of this code, relating to the Tax Division (tax credits for
38 new value-added, wood manufacturing facilities, 110 CSR 13M), is repealed.

39 (m) The legislative rule effective on May 1, 1999, authorized under the authority of section
40 seven, article thirteen-n, chapter eleven of this code, relating to the Tax Division (tax credits for

41 new steel, aluminum and polymer manufacturing operations, 110 CSR 13N), is repealed.

42 (n) The legislative rule effective on May 1, 1995, authorized under the authority of section
43 five, article ten, chapter eleven of this code, relating to the Tax Division (business investment and
44 jobs expansion tax credit, corporation headquarters relocation tax credit and small business tax
45 credit, 110 CSR 13C), is repealed.

46 (o) The legislative rule effective on April 4, 1988, authorized under the authority of section
47 one, article one-a, chapter eleven of this code, relating to the Tax Division (appraisal of property
48 for periodic statewide reappraisals for ad valorem property tax purposes, 110 CSR 1), is repealed.

§64-12-2. Banking Commissioner.

1 (a) The legislative rule effective on April 23, 1982, authorized under the authority of
2 section four, article three, chapter thirty-one-a of this code, relating to the Banking Commissioner
3 (West Virginia Consumer Credit and Protection Act, 106 CSR 8), is repealed.

4 (b) The procedural rule effective on January 10, 1975, authorized under the authority of
5 section two, article three, chapter thirty-one-a of this code, relating to the Banking Commissioner
6 (West Virginia Board of Banking and Financial Institutions, 107 CSR 5), is repealed.

§64-12-3. Office of the Insurance Commissioner.

1 (a) The legislative rule effective on May 16, 1997, authorized under the authority of section
2 four, article twenty-five-a, chapter thirty-three of this code, relating to the Office of the Insurance
3 Commissioner (utilization management, 114 CSR 51), is repealed.

4 (b) The legislative rule effective on December 28, 1981, authorized under the authority of
5 section ten, article two, chapter thirty-three of this code, relating to the Office of the Insurance
6 Commissioner (Medicare supplement insurance coverage, 114 CSR 17), is repealed.

NOTE: The purpose of this bill is to repeal obsolete rules relating to the Department of Revenue, and the banking and insurance commissioners.

Strike-throughs indicate language that would be stricken from a heading or the present law and underscoring indicates new language that would be added.

JUDICIARY COMMITTEE AMENDMENT

Eng. Senate Bill 237—A BILL to amend the Code of West Virginia, 1931, as amended, by adding thereto a new article, designated §64-12-1, §64-12-2 and §64-12-3, all relating generally to repealing certain legislative and procedural rules promulgated by certain agencies and boards which are no longer authorized or are obsolete; repealing certain legislative and procedural rules promulgated by certain agencies and boards under the Department of Revenue; repealing the Tax Division legislative rule relating to listing of interests in natural resources for purposes of first statewide appraisal; repealing the Tax Division legislative rule relating to guidelines for assessors to assure fair and uniform nonutility personal property values; repealing the Tax Division legislative rule relating to review by circuit court on certiorari; repealing the Tax Division legislative rule relating to review of appraisals by the county commission sitting as an administrative appraisal review board; repealing the Tax Division legislative rule relating to additional review and implementation of property appraisals; repealing the Tax Division legislative rule relating to review by circuit court on certiorari; repealing the Tax Division legislative rule relating to revision of levy estimates; repealing the Tax Division legislative rule relating to inheritance and transfer tax; repealing the Tax Division legislative rule relating to annual tax on incomes of certain carriers; repealing the Tax Division legislative rule relating to the telecommunications tax; repealing the Tax Division legislative rule relating to tax credit for employing former members of Colin Anderson Center; repealing the Tax Division legislative rule relating to tax credits for new value-added, wood manufacturing facilities; repealing the Tax Division legislative rule relating to tax credits for new steel, aluminum and polymer manufacturing operations; repealing the Tax Division legislative rule relating to the business investment and jobs expansion tax credit, corporation headquarters relocation tax credit and small business tax credit; repealing the Tax Division legislative rule relating to appraisal of property for periodic statewide reappraisals for ad valorem property tax purposes; repealing the Banking Commissioner legislative rule relating to the West Virginia Consumer Credit and Protection Act; repealing the Banking Commissioner procedural rule relating to West Virginia Board of Banking and Financial Institutions; repealing the Office of the Insurance Commissioner legislative rule relating to utilization management; and repealing the Office of the Insurance Commissioner legislative rule relating to Medicare supplement insurance coverage.