

WEST VIRGINIA LEGISLATURE

2018 REGULAR SESSION

Committee Substitute

for

Senate Bill 237

BY SENATOR MAYNARD

[Originating in the Committee on the Judiciary;

reported on January 26, 2018]

1 A BILL to amend and reenact §64-7-1, §64-7-2, and §64-7-3 of the Code of West Virginia, 1931,
2 as amended, relating generally to authorizing and directing certain agencies within the
3 Department of Revenue to promulgate certain legislative rules as filed, modified, and
4 amended; relating to authorizing the State Tax Department to promulgate a legislative rule
5 relating to farm-to-food bank tax credit; authorizing the State Tax Department to
6 promulgate a legislative rule relating to payment of taxes by electronic funds transfer;
7 authorizing the State Tax Department to promulgate a legislative rule relating to property
8 transfer tax; authorizing the State Tax Department to promulgate a legislative rule relating
9 to municipal sales and service and use tax administration; directing the State Tax
10 Department to promulgate a legislative rule relating to a personnel rule for the Tax
11 Division; authorizing the Lottery Commission to promulgate a legislative rule relating to
12 state lottery rules; and authorizing the Racing Commission to promulgate a legislative rule
13 relating to thoroughbred racing.

Be it enacted by the Legislature of West Virginia:

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

§64-7-1. State Tax Department.

1 (a) The legislative rule filed in the State Register on July 27, 2017, authorized under the
2 authority of §11-13DD-5 of this code, modified by the State Tax Department to meet the objections
3 of the Legislative Rule-Making Review Committee and refiled in the State Register on September
4 1, 2017, relating to the State Tax Department (farm-to-food bank tax credit, 110 CSR 13DD), is
5 authorized.

6 (b) The legislative rule filed in the State Register on July 27, 2017, authorized under the
7 authority of §11-10-5t of this code, relating to the State Tax Department (payment of taxes by
8 electronic funds transfer, 110 CSR 10F), is authorized.

9 (c) The legislative rule filed in the State Register on July 27, 2017, authorized under the
10 authority of §11-22-5 of this code, relating to the State Tax Department (property transfer tax, 110
11 CSR 22), is authorized.

12 (d) The legislative rule filed in the State Register on July 28, 2017, authorized under the
13 authority of §11-10-11c of this code, modified by the State Tax Department to meet the objections
14 of the Legislative Rule-Making Review Committee and refiled in the State Register on September
15 8, 2017, relating to the State Tax Department (municipal sales and service and use tax
16 administration, 110 CSR 28), is authorized.

17 (e) The Legislature directs the State Tax Department, pursuant to the authority given to
18 the department in §11B-1-8 of this code, to promulgate the legislative rule filed in the State
19 Register by the department on January 12, 2018, relating to the State Tax Department (personnel
20 rule for the Tax Division, 110 CSR 42), is authorized.

§64-7-2. Lottery Commission.

1 The legislative rule filed in the State Register on July 28, 2017, authorized under the
2 authority of §29-22-5 of this code, modified by the Lottery Commission to meet the objections of
3 the Legislative Rule-Making Review Committee and refiled in the State Register on December
4 11, 2017, relating to the Lottery Commission (state lottery rules, 179 CSR 1), is authorized.

§64-7-3. Racing Commission.

1 The legislative rule filed in the State Register on July 27, 2017, authorized under the
2 authority of §19-23-6 and §19-23-8 of this code, relating to the Racing Commission (thoroughbred
3 racing, 178 CSR 1), is authorized with the amendments set forth below:

4 On page 39, subdivision 24.1.f., to read as follows:

5 24.1.f. The fees that shall be paid to the Racing Commission for occupational permits
6 issued effective for calendar year 2012 and thereafter are set forth in table 178-1A at the end of
7 this rule.

8 And,

9 That Table 178-1A read as follows:

10 **TABLE 178-1 A**
 11 **OCCUPATIONAL PERMIT FEES**
 12 **(Effective for calendar year 2012 and thereafter)**

| | |
|--|----------------|
| Stable Name | \$40.00 |
| Corporation | \$40.00 |
| Vendor | \$40.00 |
| Owner (with registration of colors) | \$30.00 |
| Owner-Trainer (same person) | \$60.00 |
| Trainer | \$30.00 |
| Assistant Trainer | \$30.00 |
| Jockey | \$30.00 |
| Apprentice Jockey | \$20.00 |
| Jockey Agent | \$20.00 |
| Practicing Veterinarian | \$30.00 |
| Veterinarian's Assistant | \$20.00 |
| Blacksmith | \$30.00 |
| Authorized Agent (must apply for permit and pay permit fee for each person represented) | \$20.00 |
| Mutuel Employee | \$20.00 |
| Photographers, totalisator, film patrol | \$20.00 |

| | |
|---|----------------|
| Stable Foreman | \$20.00 |
| Starter | \$30.00 |
| Assistant Starter | \$20.00 |
| Association Racing Secretary | \$30.00 |
| Association Assistant Racing Secretary | \$30.00 |
| Paddock Judge | \$20.00 |

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TABLE 178-1 A

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continued

16

OCCUPATIONAL PERMIT FEES

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(Effective for calendar year 2012 and thereafter)

| | |
|------------------------------|----------------|
| Horsemen's Bookkeeper | \$20.00 |
| Clerk of Scales | \$20.00 |
| Clocker | \$20.00 |
| Timer | \$20.00 |
| Horse Identifier | \$20.00 |
| Jockey Room Custodian | \$20.00 |
| Placing Judge | \$20.00 |
| Outrider | \$20.00 |
| Stable Hand | \$20.00 |
| Concession | \$20.00 |
| Maintenance | \$20.00 |
| Groom | \$20.00 |

| | |
|--------------------------------|----------------|
| Admission | \$20.00 |
| Pony Riders | \$20.00 |
| Parking | \$20.00 |
| Security | \$20.00 |
| Exercise Rider | \$20.00 |
| Video Lottery employees | \$20.00 |
| Others not specified | \$20.00 |