

# **WEST VIRGINIA LEGISLATURE**

## **2019 REGULAR SESSION**

**Introduced**

### **Senate Bill 181**

BY SENATOR MAYNARD

[Introduced January 10, 2019; Referred  
to the Committee on Finance; and then to the  
Committee on the Judiciary]

1 A BILL to amend and reenact §64-7-1 of the Code of West Virginia, 1931, as amended, relating  
 2 to authorizing the State Tax Department to promulgate a legislative rule relating to aircraft  
 3 operated under a fractional ownership program.

*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 The legislative rule filed in the State Register on July 27, 2018, authorized under the  
 2 authority of §11-15-9p of this code, relating to the State Tax Department (aircraft operated under  
 3 a fractional ownership program, [110 CSR 15K](#)), is authorized.

NOTE: The purpose of this bill is to authorize the State Tax Department to promulgate a legislative rule relating to aircraft operated under a fractional ownership program.

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