

WEST VIRGINIA LEGISLATURE

2019 REGULAR SESSION

Committee Substitute

for

Senate Bill 187

SENATOR MAYNARD, *original sponsor*

[Originating in the Committee on the Judiciary;

Reported on January 28, 2019]

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, all relating generally to authorizing certain agencies under the Department
3 of Tax and Revenue to promulgate legislative rules; authorizing the rules as filed and as
4 modified by the Legislative Rule-Making Review Committee; authorizing the State Tax
5 Department to promulgate a legislative rule relating to exchange of information agreement
6 between the Commissioner of the Tax Division of the Department of Revenue and the
7 Commissioner of the Division of Labor of the Department of Commerce, the Commissioner
8 of the Insurance Commission of the Department of Revenue, the Commissioner of the
9 Division of Motor Vehicles of the Department of Transportation, the Commissioner of the
10 Bureau of Employment Programs, and the Office of the Governor; authorizing the State
11 Tax Department to promulgate a legislative rule relating to payment of taxes by electronic
12 funds transfer; authorizing the State Tax Department to promulgate a legislative rule
13 relating to aircraft operated under a fractional ownership program; authorizing the State
14 Tax Department to promulgate a legislative rule relating to citizen tax credit for property
15 taxes paid; authorizing the State Tax Department to promulgate a legislative rule relating
16 to administration of tax on purchases of wine and liquor inside and outside of
17 municipalities; authorizing the State Tax Department to promulgate a legislative rule
18 relating to exchange of information agreement between Tax Division and Division of
19 Environmental Protection; authorizing the State Tax Department to promulgate a
20 legislative rule relating to exchange of information agreement between the State Tax
21 Division and the Alcohol Beverage Control Administration; authorizing the State Tax
22 Department to promulgate a legislative rule relating to exchange of information pursuant
23 to written agreement; authorizing the State Tax Department to promulgate a legislative
24 rule relating to exchange of information agreement between the State Tax Department
25 and the West Virginia Lottery; authorizing the State Tax Department to promulgate a
26 legislative rule relating to exchange of information agreement between the State Tax

27 Department and the Office of the State Fire Marshal; authorizing the Lottery Commission
28 to promulgate a legislative rule relating to West Virginia Lottery sports wagering rule; and
29 authorizing the Racing Commission to promulgate a legislative rule relating to
30 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, 2018, authorized under the
2 authority of §11-10-5 of this code, relating to the State Tax Department (exchange of information
3 agreement between the Commissioner of the Tax Division of the Department of Revenue and the
4 Commissioner of the Division of Labor of the Department of Commerce, the Commissioner of the
5 Insurance Commission of the Department of Revenue, the Commissioner of the Division of Motor
6 Vehicles of the Department of Transportation, the Commissioner of the Bureau of Employment
7 Programs and the Office of the Governor, 110 CSR 50D), is authorized.

8 (b) The legislative rule filed in the State Register on July 27, 2018, authorized under the
9 authority of §11-10-5t of this code, modified by the State Tax Department to meet the objections
10 of the Legislative Rule-Making Review Committee and refiled in the State Register on December
11 6, 2018, relating to the State Tax Department (payment of taxes by electronic funds transfer, 110
12 CSR 10F), is authorized.

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

16 (d) The legislative rule filed in the State Register on July 27, 2018, authorized under the
17 authority of §11-21-21 of this code, relating to the State Tax Department (citizen tax credit for
18 property taxes paid, 110 CSR 21B), is authorized.

19 (e) The legislative rule filed in the State Register on July 27, 2018, authorized under the
20 authority of §60-3A-21 of this code, relating to the State Tax Department (administration of tax on
21 purchases of wine and liquor inside and outside of municipalities, 110 CSR 49), is authorized.

22 (f) The legislative rule filed in the State Register on July 27, 2018, authorized under the
23 authority of §11-10-5 of this code, relating to the State Tax Department (exchange of information
24 agreement between Tax Division and Division of Environmental Protection, 110 CSR 50A), is
25 authorized.

26 (g) The legislative rule filed in the State Register on July 27, 2018, authorized under the
27 authority of §11-10-5 of this code, relating to the State Tax Department (exchange of information
28 agreement between the State Tax Division and the Alcohol Beverage Control Administration, 110
29 CSR 50B), is authorized.

30 (h) The legislative rule filed in the State Register on July 27, 2018, authorized under the
31 authority of §11-10-5 of this code, relating to the State Tax Department (exchange of information
32 pursuant to written agreement, 110 CSR 50C), is authorized.

33 (i) The legislative rule filed in the State Register on July 27, 2018, authorized under the
34 authority of §11-10-5 of this code, relating to the State Tax Department (exchange of information
35 agreement between the State Tax Department and the West Virginia Lottery, 110 CSR 50E), is
36 authorized.

37 (j) The legislative rule filed in the State Register on July 27, 2018, authorized under the
38 authority of §11-10-5 of this code, relating to the State Tax Department (exchange of information
39 agreement between the State Tax Department and the Office of the State Fire Marshal, 110 CSR
40 50F), is authorized.

§64-7-2. Lottery Commission.

1 The legislative rule filed in the State Register on October 4, 2018, authorized under the
2 authority of §29-22D-4 of this code, modified by the Lottery Commission to meet the objections
3 of the Legislative Rule-Making Review Committee and refiled in the State Register on December
4 3, 2018, relating to the Lottery Commission (West Virginia Lottery sports wagering rule, 179 CSR
5 9), is authorized.

§64-7-3. Racing Commission.

1 The legislative rule filed in the State Register on July 26, 2018, authorized under the
2 authority of §19-23-6 of this code, modified by the Racing Commission to meet the objections of
3 the Legislative Rule-Making Review Committee and refiled in the State Register on November
4 28, 2018, relating to the Racing Commission (thoroughbred racing, 178 CSR 1), is authorized.