

WEST VIRGINIA LEGISLATURE

2019 REGULAR SESSION

ENGROSSED

House Bill 2311

BY DELEGATE HOWELL

[Introduced January 11, 2019; Referred
to the Committee on Government Organization.]

1 A BILL to amend the Code of West Virginia, 1931, as amended, by adding thereto a new section,
2 designated §11-1-9, relating to exempting short-term license holders to submit information
3 to the State Tax Commission once the term of the permit has expired; and requiring
4 rulemaking.

Be it enacted by the Legislature of West Virginia:

ARTICLE 1. SUPERVISION.

§11-1-9. Holders of short-term permits and licenses to sell; rulemaking.

1 (a) Notwithstanding any provision of this chapter to the contrary, holders of short-term
2 permits or licenses to sell specific items, e.g., fireworks, beer, food, or wine at festivals, may not
3 be required to submit any information to the Tax Commissioner after the term of the permit or
4 license has expired: *Provided*, That the permit or license holder has filed with the commission all
5 necessary information specific to the time period the permit or license was authorized.

6 (b) The Tax Commissioner shall propose rules for legislative approval in accordance with
7 §29A-3-1 et seq. of this code to implement this section.

NOTE: The purpose of this bill is to exempt short-term license holders to submit information to the State Tax Commission once the term of the permit has expired. The bill requires rulemaking.

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