# WEST VIRGINIA LEGISLATURE

## **2020 REGULAR SESSION**

Enrolled

## **Committee Substitute**

for

# Senate Bill 357

SENATOR MAYNARD, original sponsor

[Passed February 5, 2020; in effect from passage]

Enr CS for SB 357

1 AN ACT to amend and reenact §64-7-1 et seq. of the Code of West Virginia, 1931, as amended, relating generally to authorizing certain agencies of the Department of Revenue to 2 3 promulgate legislative rules; authorizing the rules as filed and as modified by the 4 Legislative Rule-Making Review Committee; authorizing the Insurance Commissioner to 5 promulgate a legislative rule relating to Medicare supplement insurance; authorizing the 6 Insurance Commissioner to promulgate a legislative rule relating to credit for reinsurance; 7 authorizing the Insurance Commissioner to promulgate a legislative rule relating to 8 pharmacy auditing entities and pharmacy benefit managers; authorizing the Racing 9 Commission to promulgate a legislative rule relating to thoroughbred racing; authorizing 10 the State Tax Department to promulgate a legislative rule relating to payment of taxes by 11 electronic funds transfer; authorizing the State Tax Department to promulgate a legislative 12 rule relating to consumers sales and service tax and use tax-drugs, durable medical 13 goods, mobility-enhancing equipment, and prosthetic devices per se exemption, motor 14 vehicles per se exemption; and authorizing the State Tax Department to promulgate a 15 legislative rule relating to exchange of information pursuant to written agreement.

Be it enacted by the Legislature of West Virginia:

### ARTICLE 7. AUTHORIZATION FOR DEPARTMENT OF REVENUE TO PROMULGATE

### LEGISLATIVE RULES.

### §64-7-1. Insurance Commissioner.

(a) The legislative rule filed in the State Register on July 26, 2019, authorized under the
 authority of §33-2-10 of this code, relating to the Insurance Commissioner (Medicare supplement
 insurance, 114 CSR 24), is authorized.

(b) The legislative rule filed in the State Register on March 26, 2019, authorized under the
authority of §33-4-15a(e)(1) of this code, modified by the Insurance Commissioner to meet the
objections of the Legislative Rule-Making Review Committee and refiled in the State Register on

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October 29, 2019, relating to the Insurance Commissioner (credit for reinsurance, 114 CSR 40),
is authorized.

9 (c) The legislative rule filed in the State Register on December 6, 2019, authorized under 10 the authority of §33-51-10 of this code, relating to the Insurance Commissioner (pharmacy 11 auditing entities and pharmacy benefit managers, 114 CSR 99), is authorized.

#### §64-7-2. Racing Commission.

The legislative rule filed in the State Register on July 18, 2019, authorized under the authority of §19-23-6 of this code, modified by the Racing Commission to meet the objections of the Legislative Rule-Making Review Committee and refiled in the State Register on December 20, 2019, relating to the Racing Commission (thoroughbred racing, 178 CSR 01), is authorized.

### §64-7-3. State Tax Department.

(a) The legislative rule filed in the State Register on July 15, 2019, authorized under the
 authority of §11-10-5t of this code, relating to the State Tax Department (payment of taxes by
 electronic funds transfer, 110 CSR 10F), is authorized.

(b) The legislative rule filed in the State Register on July 16, 2019, authorized under the
authority of §11-10-5 of this code, modified by the State Tax Department to meet the objections
of the Legislative Rule-Making Review Committee and refiled in the State Register on November
5, 2019, relating to the State Tax Department (consumers sales and service tax and use tax—
drugs, durable medical goods, mobility-enhancing equipment, and prosthetic devices per se
exemption, motor vehicles per se exemption, 110 CSR 15C), is authorized.

(c) The legislative rule filed in the State Register on July 15, 2019, authorized under the
authority of §11-10-5 of this code, modified by the State Tax Department to meet the objections
of the Legislative Rule-Making Review Committee and refiled in the State Register on November
5, 2019, relating to the State Tax Department (exchange of information pursuant to written
agreement, 110 CSR 50C), is authorized.

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The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

Chairman, Senate Committee

Chairman, House Committee

Originated in the Senate.

In effect from passage.

Clerk of the Senate

Clerk of the House of Delegates

President of the Senate

Speaker of the House of Delegates

Governor