

# **WEST VIRGINIA LEGISLATURE**

**2020 REGULAR SESSION**

**Introduced**

## **Senate Bill 362**

BY SENATOR MAYNARD

[Introduced January 14, 2020; referred  
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  
3 consumers sales and service tax and use tax—drugs, durable medical goods, mobility-  
4 enhancing equipment and prosthetic devices *per se* exemption, and motor vehicles *per*  
5 *se* exemption.

*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 16, 2019, authorized under the  
2 authority of §11-15-9i 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 November  
4 5, 2019, relating to the State Tax Department (consumer sales and service tax and use tax-drugs,  
5 durable medical goods, mobility enhancing equipment and prosthetic devices *per se* exemption,  
6 motor vehicles *per se* exemption, [110 CSR 15C](#)), is authorized.

NOTE: The purpose of this bill is to authorize the State Tax Department to promulgate a legislative rule relating to consumer 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.

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