WEST VIRGINIA LEGISLATURE

2021 REGULAR SESSION

Introduced

Senate Bill 176

By Senator Sypolt

[Introduced February 11, 2021; referred

to the Committee on the Judiciary]

A BILL to amend and reenact §64-7-1 of the Code of West Virginia, 1931, as amended, relating to authorizing the State Tax Department to promulgate a legislative rule relating to high-wage growth business tax credit.

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.

The legislative rule filed in the State Register on July 29, 2020, 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 October 5, 2020, relating to the State Tax Department (high-wage growth business tax credit, [110 CSR 13II](http://apps.sos.wv.gov/adlaw/csr/rule.aspx?rule=110-13II)), is authorized.

NOTE: The purpose of this bill is to authorize the State Tax Department to promulgate a legislative rule relating to high-wage growth business tax credit.

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