WEST VIRGINIA LEGISLATURE

2022 REGULAR SESSION

Introduced

Senate Bill 329

By Senator Sypolt

[Introduced January 17, 2022; 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 Tax Department to promulgate a legislative rule relating to the Corporation Net Income Tax.

Be it enacted by the Legislature of West Virginia:

ARTICLE 7. Authorization for Department of revenue to promulgate legislative rules.

§64-7-1. Tax Department.

The legislative rule filed in the State Register on July 27, 2021, authorized under the authority of §11-24-6b of this code, modified by the Tax Department to meet the objections of the Legislative Rule-Making Review Committee and refiled in the State Register on September 21, 2021, relating to the Tax Department (Corporation Net Income Tax, [110 CSR 24](http://apps.sos.wv.gov/adlaw/csr/rule.aspx?rule=110-24)), is authorized.

NOTE: The purpose of this bill is to authorize the Tax Department to promulgate a legislative rule relating to the Corporation Net Income Tax.

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