

# **WEST VIRGINIA LEGISLATURE**

## **2023 REGULAR SESSION**

**Introduced**

### **House Bill 2682**

BY Delegate Foster

[Introduced January 17, 2023; Referred to the  
Committee on Finance then the Judiciary]

1 A BILL to amend and reenact §64-7-1 of the Code of West Virginia, 1931, as amended, relating to  
2 authorizing the Tax Department to promulgate a legislative rule relating to West Virginia  
3 Film Industry Investment Act.

*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.**

1 The legislative rule filed in the State Register on July 26, 2022, authorized under the  
2 authority of §11-13X-9 of this code, modified by the Tax Department to meet the objections of the  
3 Legislative Rule-Making Review Committee and refiled in the State Register on September 26,  
4 2022, relating to the Tax Department (West Virginia Film Industry Investment Act , [110 CSR 13X](#)),  
5 is authorized.

NOTE: The purpose of this bill is to authorize the Tax Department to promulgate a legislative rule relating to West Virginia Film Industry Investment Act.

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