

# **WEST VIRGINIA LEGISLATURE**

## **2024 REGULAR SESSION**

**Introduced**

### **House Bill 4081**

By Delegate Smith

[Introduced January 10, 2024; Referred to  
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 West Virginia Tax Department to promulgate a legislative rule relating to  
 3 citizen tax credit for property taxes paid.

*Be it enacted by the Legislature of West Virginia:*

**ARTICLE 7. AUTHORIZATION FOR DEPARTMENT OF REVENUE TO PROMULGATE  
 LEGISLATIVE RULES.**

**§64-7-1. West Virginia Tax Department.**

1 The legislative rule filed in the State Register on December 30, 2022, authorized under the  
 2 authority of §29A-3-19 of this code, modified by the West Virginia Tax Department to meet the  
 3 objections of the Legislative Rule-Making Review Committee and refiled in the State Register on  
 4 August 21, 2023, relating to the West Virginia Tax Department (citizen tax credit for property taxes  
 5 paid, [110 CSR 21B](#)), is authorized.

NOTE: The purpose of this bill is to authorize the West Virginia Tax Department to promulgate a legislative rule relating to citizen tax credit for property taxes paid.

Strike-throughs indicate language that would be stricken from a heading or the present law and underscoring indicates new language that would be added.