

WEST VIRGINIA LEGISLATURE

2024 REGULAR SESSION

Introduced

House Bill 4082

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 income tax paid at the entity level by electing pass-through entities.

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 July 28, 2023, authorized under the
2 authority of §11-21-3a of this code, relating to the West Virginia Tax Department (income tax paid
3 at the entity level by electing pass-through entities, [110 CSR 21G](#)), is authorized.

NOTE: The purpose of this bill is to authorize the West Virginia Tax Department to promulgate a legislative rule relating to income tax paid at the entity level by electing pass-through entities.

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