

WEST VIRGINIA LEGISLATURE

2024 REGULAR SESSION

Introduced

Senate Bill 55

BY Senator Woodrum

[Introduced January 10, 2024; referred
to the Committee on 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.

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