West Virginia Legislature

2024 REGULAR SESSION

Introduced

Senate Bill 56

By Senator Woodrum

[Introduced January 10, 2024; 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 West Virginia Tax Department to promulgate a legislative rule relating to 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.

The legislative rule filed in the State Register on July 28, 2023, authorized under the authority of §11-21-3a of this code, relating to the West Virginia Tax Department (income tax paid at the entity level by electing pass-through entities, [110 CSR 21G](http://apps.sos.wv.gov/adlaw/csr/rule.aspx?rule=110-21G)), 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.