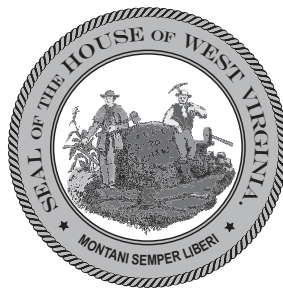


West Virginia Legislature

JOURNAL
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HOUSE of DELEGATES

Eighty-Third Legislature
Second Extraordinary Session

Held at Charleston
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October 17, 2017
SECOND DAY

Tuesday, October 17, 2017

SECOND DAY

[MR. SPEAKER, MR. ARMSTEAD, IN THE CHAIR]

The House of Delegates met at 12:00 noon, and was called to order by the Honorable Tim Armstead, Speaker.

Prayer was offered and the House was led in recitation of the Pledge of Allegiance.

The Clerk proceeded to read the Journal of Monday, October 16, 2017, being the first order of business, when the further reading thereof was dispensed with and the same approved.

Special Calendar

Second Reading

H. B. 201, Exempting military retirement income from personal income tax; on second reading, coming up in regular order, was read a second time.

There being two strike and insert amendments in possession of the Clerk, the Speaker explained to the members that the sponsors would be allowed to explain their amendments but the adoption of one would preclude the consideration of the other.

Delegates Sponaugle, Barrett, Bates, Boggs, Brewer, Canestraro, Caputo, Diserio, Eldridge, E. Evans, Ferro, Fluharty, Hartman, Hicks, Hornbuckle, Isner, Longstreth, Love, Lovejoy, Lynch, Marcum, Miley, R. Miller, Pushkin, Pyles, Robinson, Rodighiero, Thompson and Williams offered an amendment for which Delegate Sponaugle was recognized to explain, as follows:

On page one, following the enacting clause, by striking the remainder of the bill, and inserting in lieu thereof the following:

“That the Code of West Virginia, 1931, as amended, be amended by adding thereto a new section, designated §11-21-4g; and that §11-21-12 of said code be amended and reenacted, all to read as follows:

CHAPTER 11. TAXATION.

ARTICLE 21. PERSONAL INCOME TAX.

§11-21-4g. Rate of tax — Taxable years beginning after December 31, 2018.

(a) Rate of tax on individuals (except married individuals filing separate returns), individuals filing joint returns, heads of households, estates and trusts. — The tax imposed by section three of this article on the West Virginia taxable income of every individual (except married individuals filing separate returns); every individual who is a head of a household in the determination of his or her federal income tax for the taxable year; every husband and wife who file a joint return under this article; every individual who is entitled to file his or her federal income tax return for the taxable year

as a surviving spouse; and every estate and trust shall be determined in accordance with the following table:

<u>The West Virginia taxable income is:</u>	<u>The tax is:</u>
<u>Not over \$10,000.....</u>	<u>3% of the taxable income</u>
<u>Over \$10,000 but not over \$25,000.....</u>	<u>\$300.00 plus 4% of excess over \$10,000</u>
<u>Over \$25,000 but not over \$40,000.....</u>	<u>\$900.00 plus 4.5% of excess over \$25,000</u>
<u>Over \$40,000 but not over \$60,000.....</u>	<u>\$1,575.00 plus 6% of excess over \$40,000</u>
<u>Over \$60,000.....</u>	<u>\$2,775.00 plus 6.5% of excess over \$60,000</u>
<u>Over \$10,000,000.....</u>	<u>\$648,875.00 plus 10% of excess over \$10,000,000</u>

(b) Rate of tax on married individuals filing separate returns. — In the case of husband and wife filing separate returns under this article for the taxable year, the tax imposed by section three of this article on the West Virginia taxable income of each spouse shall be determined in accordance with the following table:

<u>If the West Virginia taxable income is:</u>	<u>The tax is:</u>
<u>Not over \$5,000.....</u>	<u>3% of the taxable income</u>
<u>Over \$5,000 but not over \$12,500.....</u>	<u>\$150.00 plus 4% of excess over \$5,000</u>
<u>Over \$12,500 but not over \$20,000.....</u>	<u>\$450.00 plus 4.5% of excess over \$12,500</u>
<u>Over \$20,000 but not over \$30,000.....</u>	<u>\$787.50 plus 6% of excess over \$20,000</u>
<u>Over \$30,000.....</u>	<u>\$1,387.50 plus 6.5% of excess over \$30,000</u>
<u>Over \$5,000,000.....</u>	<u>\$324,438.00 plus 10% of excess over \$5,000,000</u>

(c) Applicability of this section. — The provisions of this section, as amended by this act, shall be applicable in determining the rate of tax imposed by this article for all taxable years beginning after December 31, 2017, and shall be in lieu of the rates of tax specified in section four-e of this article.”

§11-21-12. West Virginia adjusted gross income of resident individual.

(a) *General.* The West Virginia adjusted gross income of a resident individual means his or her federal adjusted gross income as defined in the laws of the United States for the taxable year with the modifications specified in this section.

(b) *Modifications increasing federal adjusted gross income.* There shall be added to federal adjusted gross income unless already included therein the following items:

(1) Interest income on obligations of any state other than this state or of a political subdivision of any other state unless created by compact or agreement to which this state is a party;

(2) Interest or dividend income on obligations or securities of any authority, commission or instrumentality of the United States, which the laws of the United States exempt from federal income tax but not from state income taxes;

(3) Any deduction allowed when determining federal adjusted gross income for federal income tax purposes for the taxable year that is not allowed as a deduction under this article for the taxable year;

(4) Interest on indebtedness incurred or continued to purchase or carry obligations or securities the income from which is exempt from tax under this article, to the extent deductible in determining federal adjusted gross income;

(5) Interest on a depository institution tax-exempt savings certificate which is allowed as an exclusion from federal gross income under Section 128 of the Internal Revenue Code, for the federal taxable year;

(6) The amount of a lump sum distribution for which the taxpayer has elected under Section 402(e) of the Internal Revenue Code of 1986, as amended, to be separately taxed for federal income tax purposes; and

(7) Amounts withdrawn from a medical savings account established by or for an individual under section twenty, article fifteen, chapter thirty-three of this code or section fifteen, article sixteen of said chapter that are used for a purpose other than payment of medical expenses, as defined in those sections.

(c) *Modifications reducing federal adjusted gross income.* There shall be subtracted from federal adjusted gross income to the extent included therein:

(1) Interest income on obligations of the United States and its possessions to the extent includable in gross income for federal income tax purposes;

(2) Interest or dividend income on obligations or securities of any authority, commission or instrumentality of the United States or of the State of West Virginia to the extent includable in gross income for federal income tax purposes but exempt from state income taxes under the laws of the United States or of the State of West Virginia, including federal interest or dividends paid to shareholders of a regulated investment company, under Section 852 of the Internal Revenue Code for taxable years ending after the thirtieth day of June, one thousand nine hundred eighty-seven;

(3) Any amount included in federal adjusted gross income for federal income tax purposes for the taxable year that is not included in federal adjusted gross income under this article for the taxable year;

(4) The amount of any refund or credit for overpayment of income taxes imposed by this state, or any other taxing jurisdiction, to the extent properly included in gross income for federal income tax purposes;

(5) Annuities, retirement allowances, returns of contributions and any other benefit received under the West Virginia Public Employees Retirement System, and the West Virginia State Teachers Retirement System ~~and all forms of military retirement, including regular armed forces, reserves and National Guard~~, including any survivorship annuities derived therefrom, to the extent includable in gross income for federal income tax purposes: *Provided*, That notwithstanding any provisions in this code to the contrary this modification shall be limited to the first two thousand dollars of benefits received under the West Virginia Public Employees Retirement System, the West Virginia State

Teachers Retirement System and, including any survivorship annuities derived therefrom, to the extent includable in gross income for federal income tax purposes for taxable years beginning after the thirty-first day of December, one thousand nine hundred eighty-six; and the first two thousand dollars of benefits received under any federal retirement system to which Title 4 U.S.C. §111 applies: *Provided, however,* That the total modification under this paragraph shall not exceed two thousand dollars per person receiving retirement benefits and this limitation shall apply to all returns or amended returns filed after the last day of December, one thousand nine hundred eighty-eight;

(6) Retirement income received in the form of pensions and annuities after the thirty-first day of December, one thousand nine hundred seventy-nine, under any West Virginia police, West Virginia Firemen's Retirement System or the West Virginia State Police Death, Disability and Retirement Fund, the West Virginia State Police Retirement System or the West Virginia Deputy Sheriff Retirement System, including any survivorship annuities derived from any of these programs, to the extent includable in gross income for federal income tax purposes;

(7) (A) For taxable years beginning after the thirty-first day of December, two thousand, and ending prior to the first day of January, two thousand three, an amount equal to two percent multiplied by the number of years of active duty in the armed forces of the United States of America with the product thereof multiplied by the first thirty thousand dollars of military retirement income, including retirement income from the regular armed forces, reserves and National Guard paid by the United States or by this state after the thirty-first day of December, two thousand, including any survivorship annuities, to the extent included in gross income for federal income tax purposes for the taxable year.

(B) For taxable years beginning after the thirty-first day of December, two thousand two, the first twenty thousand dollars of military retirement income, including retirement income from the regular armed forces, reserves and National Guard paid by the United States or by this state after the thirty-first day of December, two thousand two, including any survivorship annuities, to the extent included in gross income for federal income tax purposes for the taxable year.

(C) For taxable years beginning after December 31, 2017, military retirement income, including retirement income from the regular armed forces, reserves and National Guard paid by the United States or by this state after December 31, 2017, including any survivorship annuities, to the extent included in federal adjusted gross income for the taxable year.

(D) In the event that any of the provisions of this subdivision are found by a court of competent jurisdiction to violate either the Constitution of this state or of the United States, or is held to be extended to persons other than specified in this subdivision, this subdivision shall become null and void by operation of law.

(8) Income received as social security benefits pursuant to Title 42 U.S.C. Chapter 7 for retired military personnel from the regular armed forces, reserves and National Guard, and all other residents when such retired military personnel and other residents have federal adjusted gross incomes of less than \$50,000 for federal tax purposes.

~~(8)~~ (9) Federal adjusted gross income in the amount of eight thousand dollars received from any source after the thirty-first day of December, one thousand nine hundred eighty-six, by any person who has attained the age of sixty-five on or before the last day of the taxable year, or by any person certified by proper authority as permanently and totally disabled, regardless of age, on or before the last day of the taxable year, to the extent includable in federal adjusted gross income for federal tax purposes: *Provided,* That if a person has a medical certification from a prior year and he or she is still permanently and totally disabled, a copy of the original certificate is acceptable as proof of disability.

A copy of the form filed for the federal disability income tax exclusion is acceptable: *Provided, however, That:*

(i) Where the total modification under subdivisions (1), (2), (5), (6) and (7) of this subsection is eight thousand dollars per person or more, no deduction shall be allowed under this subdivision; and

(ii) Where the total modification under subdivisions (1), (2), (5), (6) and (7) of this subsection is less than eight thousand dollars per person, the total modification allowed under this subdivision for all gross income received by that person shall be limited to the difference between eight thousand dollars and the sum of modifications under subdivisions (1), (2), (5), (6) and (7) of this subsection;

~~(9)~~ (10) Federal adjusted gross income in the amount of eight thousand dollars received from any source after the thirty-first day of December, one thousand nine hundred eighty-six, by the surviving spouse of any person who had attained the age of sixty-five or who had been certified as permanently and totally disabled, to the extent includable in federal adjusted gross income for federal tax purposes: *Provided, That:*

(i) Where the total modification under subdivisions (1), (2), (5), (6), (7) and (8) of this subsection is eight thousand dollars or more, no deduction shall be allowed under this subdivision; and

(ii) Where the total modification under subdivisions (1), (2), (5), (6), (7) and (8) of this subsection is less than eight thousand dollars per person, the total modification allowed under this subdivision for all gross income received by that person shall be limited to the difference between eight thousand dollars and the sum of subdivisions (1), (2), (5), (6), (7) and (8) of this subsection;

~~(40)~~ (11) Contributions from any source to a medical savings account established by or for the individual pursuant to section twenty, article fifteen, chapter thirty-three of this code or section fifteen, article sixteen of said chapter, plus interest earned on the account, to the extent includable in federal adjusted gross income for federal tax purposes: *Provided, That* the amount subtracted pursuant to this subdivision for any one taxable year may not exceed two thousand dollars plus interest earned on the account. For married individuals filing a joint return, the maximum deduction is computed separately for each individual;

~~(44)~~ (12) For the two thousand six taxable year only, severance wages received by a taxpayer from an employer as the result of the taxpayer's permanent termination from employment through a reduction in force and through no fault of the employee, not to exceed thirty thousand dollars. For purposes of this subdivision:

(i) The term 'severance wages' means any monetary compensation paid by the employer in the taxable year as a result of permanent termination from employment in excess of regular annual wages or regular annual salary;

(ii) The term 'reduction in force' means a net reduction in the number of employees employed by the employer in West Virginia, determined based on total West Virginia employment of the employer's controlled group;

(iii) The term 'controlled group' means one or more chains of corporations connected through stock ownership with a common parent corporation if stock possessing at least fifty percent of the voting power of all classes of stock of each of the corporations is owned directly or indirectly by one or more of the corporations and the common parent owns directly stock possessing at least fifty percent of the voting power of all classes of stock of at least one of the other corporations;

(iv) The term 'corporation' means any corporation, joint-stock company or association and any business conducted by a trustee or trustees wherein interest or ownership is evidenced by a certificate of interest or ownership or similar written instrument; and

~~(12)~~(13) Any other income which this state is prohibited from taxing under the laws of the United States.

(d) *Modification for West Virginia fiduciary adjustment.* There shall be added to or subtracted from federal adjusted gross income, as the case may be, the taxpayer's share, as beneficiary of an estate or trust, of the West Virginia fiduciary adjustment determined under section nineteen of this article.

(e) *Partners and S corporation shareholders.* — The amounts of modifications required to be made under this section by a partner or an S corporation shareholder, which relate to items of income, gain, loss or deduction of a partnership or an S corporation, shall be determined under section seventeen of this article.

(f) *Husband and wife.* If husband and wife determine their federal income tax on a joint return but determine their West Virginia income taxes separately, they shall determine their West Virginia adjusted gross incomes separately as if their federal adjusted gross incomes had been determined separately.

(g) *Effective date.* (1) Changes in the language of this section enacted in the year two thousand shall apply to taxable years beginning after the thirty-first day of December, two thousand.

(2) Changes in the language of this section enacted in the year two thousand two shall apply to taxable years beginning after the thirty-first day of December, two thousand two."

And to amend the title of the bill to read as follows:

H. B. 201 - "A Bill to amend the Code of West Virginia, 1931 by adding thereto a new section, designated §11-21-4g; and to amend and reenact §11-21-12 of said code, all relating to exempting certain income from state personal income tax after specified date."

Delegate Folk was then recognized to explain his strike and insert amendment, as follows:

On page one, following the enacting section, by striking out the remainder of the bill and inserting in lieu thereof the following:

"ARTICLE 21. PERSONAL INCOME TAX.

§11-21-12. West Virginia adjusted gross income of resident individual.

(a) *General.* — The West Virginia adjusted gross income of a resident individual means his or her federal adjusted gross income as defined in the laws of the United States for the taxable year with the modifications specified in this section.

(b) *Modifications increasing federal adjusted gross income.* — There shall be added to federal adjusted gross income, unless already included therein, the following items:

(1) Interest income on obligations of any state other than this state or of a political subdivision of any other state unless created by compact or agreement to which this state is a party;

(2) Interest or dividend income on obligations or securities of any authority, commission or instrumentality of the United States, which the laws of the United States exempt from federal income tax but not from state income taxes;

(3) Any deduction allowed when determining federal adjusted gross income for federal income tax purposes for the taxable year that is not allowed as a deduction under this article for the taxable year;

(4) Interest on indebtedness incurred or continued to purchase or carry obligations or securities the income from which is exempt from tax under this article, to the extent deductible in determining federal adjusted gross income;

(5) Interest on a depository institution tax-exempt savings certificate which is allowed as an exclusion from federal gross income under Section 128 of the Internal Revenue Code, for the federal taxable year;

(6) The amount of a lump sum distribution for which the taxpayer has elected under Section 402(e) of the Internal Revenue Code of 1986, as amended, to be separately taxed for federal income tax purposes; and

(7) Amounts withdrawn from a medical savings account established by or for an individual under section twenty, article fifteen, chapter thirty-three of this code or section fifteen, article sixteen of said chapter that are used for a purpose other than payment of medical expenses, as defined in those sections.

(c) *Modifications reducing federal adjusted gross income.* — There shall be subtracted from federal adjusted gross income to the extent included therein:

(1) Interest income on obligations of the United States and its possessions to the extent includable in gross income for federal income tax purposes;

(2) Interest or dividend income on obligations or securities of any authority, commission or instrumentality of the United States or of the State of West Virginia to the extent includable in gross income for federal income tax purposes but exempt from state income taxes under the laws of the United States or of the State of West Virginia, including federal interest or dividends paid to shareholders of a regulated investment company, under Section 852 of the Internal Revenue Code for taxable years ending after June 30, 1987;

(3) Any amount included in federal adjusted gross income for federal income tax purposes for the taxable year that is not included in federal adjusted gross income under this article for the taxable year;

(4) The amount of any refund or credit for overpayment of income taxes imposed by this state, or any other taxing jurisdiction, to the extent properly included in gross income for federal income tax purposes;

(5) Annuities, retirement allowances, returns of contributions and any other benefit received under the West Virginia Public Employees Retirement System, and the West Virginia State Teachers Retirement System, ~~and all forms of military retirement, including regular Armed Forces, reserves and National Guard~~ including any survivorship annuities derived therefrom, to the extent includable in gross income for federal income tax purposes: *Provided*, That notwithstanding any provisions in this code to the contrary this modification shall be limited to the first \$2,000 of benefits received under the West Virginia Public Employees Retirement System, the West Virginia State Teachers Retirement

System and, including any survivorship annuities derived therefrom, to the extent includable in gross income for federal income tax purposes for taxable years beginning after December 31, 1986; and the first \$2,000 of benefits received under any federal retirement system to which Title 4 U.S.C. §111 applies: *Provided, however,* That the total modification under this paragraph shall not exceed \$2,000 per person receiving retirement benefits and this limitation shall apply to all returns or amended returns filed after December 31, 1988;

(6) Retirement income received in the form of pensions and annuities after December 31, 1979, under any West Virginia police, West Virginia Firemen's Retirement System or the West Virginia State Police Death, Disability and Retirement Fund, the West Virginia State Police Retirement System or the West Virginia Deputy Sheriff Retirement System, including any survivorship annuities derived from any of these programs, to the extent includable in gross income for federal income tax purposes;

(7) (A) For taxable years beginning after December 31, 2000, and ending prior to January 1, 2003, an amount equal to two percent multiplied by the number of years of active duty in the Armed Forces of the United States of America with the product thereof multiplied by the first-\$30,000 of military retirement income, including retirement income from the regular Armed Forces, reserves and National Guard paid by the United States or by this state after December 31, 2000, including any survivorship annuities, to the extent included in gross income for federal income tax purposes for the taxable year.

(B) For taxable years beginning after December 31, 2000, the first \$20,000 of military retirement income, including retirement income from the regular Armed Forces, Reserves and National Guard paid by the United States or by this state after December 31, 2002, including any survivorship annuities, to the extent included in gross income for federal income tax purposes for the taxable year.

(C) For taxable years beginning after December 31, 2017, military retirement income, including retirement income from the regular Armed Forces, Reserves and National Guard paid by the United States or by this state after December 31, 2017, including any survivorship annuities, to the extent included in federal adjusted gross income for the taxable year.

(D) In the event that any of the provisions of this subdivision are found by a court of competent jurisdiction to violate either the Constitution of this state or of the United States, or is held to be extended to persons other than specified in this subdivision, this subdivision shall become null and void by operation of law.

(8) Social security income for those with federal adjusted gross incomes of less than \$50,000 received by any person after December 31, 2017, to the extent included in gross income for federal income tax purposes.

(9) Federal adjusted gross income in the amount of \$8,000 received from any source after December 31, 1986, by any person who has attained the age of sixty-five on or before the last day of the taxable year, or by any person certified by proper authority as permanently and totally disabled, regardless of age, on or before the last day of the taxable year, to the extent includable in federal adjusted gross income for federal tax purposes: *Provided,* That if a person has a medical certification from a prior year and he or she is still permanently and totally disabled, a copy of the original certificate is acceptable as proof of disability. A copy of the form filed for the federal disability income tax exclusion is acceptable: *Provided, however,* That:

(i) Where the total modification under subdivisions (1), (2), (5), (6) and (7) of this subsection is \$8,000 per person or more, no deduction shall be allowed under this subdivision; and

(ii) Where the total modification under subdivisions (1), (2), (5), (6) and (7) of this subsection is less than \$8,000 per person, the total modification allowed under this subdivision for all gross income received by that person shall be limited to the difference between \$8,000 and the sum of modifications under subdivisions (1), (2), (5), (6) and (7) of this subsection;

~~(9)~~ (10) Federal adjusted gross income in the amount of \$8,000 received from any source after December 31, 1986, by the surviving spouse of any person who had attained the age of sixty-five or who had been certified as permanently and totally disabled, to the extent includable in federal adjusted gross income for federal tax purposes: *Provided, That*:

(i) Where the total modification under subdivisions (1), (2), (5), (6), (7) and (8) of this subsection is \$8,000 or more, no deduction shall be allowed under this subdivision; and

(ii) Where the total modification under subdivisions (1), (2), (5), (6), (7) and (8) of this subsection is less than \$8,000 per person, the total modification allowed under this subdivision for all gross income received by that person shall be limited to the difference between \$8,000 and the sum of subdivisions (1), (2), (5), (6), (7) and (8) of this subsection;

~~(10)~~ (11) Contributions from any source to a medical savings account established by or for the individual pursuant to section twenty, article fifteen, chapter thirty-three of this code or section fifteen, article sixteen of said chapter, plus interest earned on the account, to the extent includable in federal adjusted gross income for federal tax purposes: *Provided, That* the amount subtracted pursuant to this subdivision for any one taxable year may not exceed \$2,000 plus interest earned on the account. For married individuals filing a joint return, the maximum deduction is computed separately for each individual;

~~(11)~~ (12) For the 2006 taxable year only, severance wages received by a taxpayer from an employer as the result of the taxpayer's permanent termination from employment through a reduction in force and through no fault of the employee, not to exceed \$30,000. For purposes of this subdivision:

(i) The term 'severance wages' means any monetary compensation paid by the employer in the taxable year *as a result of* permanent termination from employment in excess of regular annual wages or regular annual salary;

(ii) The term 'reduction in force' means a net reduction in the number of employees employed by the employer in West Virginia, determined based on total West Virginia employment of the employer's controlled group;

(iii) The term 'controlled group' means one or more chains of corporations connected through stock ownership with a common parent corporation if stock possessing at least fifty percent of the voting power of all classes of stock of each of the corporations is owned directly or indirectly by one or more of the corporations and the common parent owns directly stock possessing at least fifty percent of the voting power of all classes of stock of at least one of the other corporations;

(iv) The term 'corporation' means any corporation, joint-stock company or association and any business conducted by a trustee or trustees wherein interest or ownership is evidenced by a certificate of interest or ownership or similar written instrument; and

~~(12)~~ (13) Any other income which this state is prohibited from taxing under the laws of the United States.

(d) *Modification for West Virginia fiduciary adjustment.* — There shall be added to or subtracted from federal adjusted gross income, as the case may be, the taxpayer's share, as beneficiary of an

estate or trust, of the West Virginia fiduciary adjustment determined under section nineteen of this article.

(e) *Partners and S corporation shareholders.* — The amounts of modifications required to be made under this section by a partner or an S corporation shareholder, which relate to items of income, gain, loss or deduction of a partnership or an S corporation, shall be determined under section seventeen of this article.

(f) *Husband and wife.* — If husband and wife determine their federal income tax on a joint return but determine their West Virginia income taxes separately, they shall determine their West Virginia adjusted gross incomes separately as if their federal adjusted gross incomes had been determined separately.

(g) *Effective date.* —

(1) Changes in the language of this section enacted in the year 2000 shall apply to taxable years beginning after December 31, 2000.

(2) Changes in the language of this section enacted in the year 2002 shall apply to taxable years beginning after December 31, 2002.”

Delegate Cowles arose to a point of order as to the germaneness of the amendment offered by Delegates Sponaugle, Barrett, Bates, Boggs, Brewer, Canestraro, Caputo, Diserio, Eldridge, E. Evans, Ferro, Fluharty, Hartman, Hicks, Hornbuckle, Isner, Longstreth, Love, Lovejoy, Lynch, Marcum, Miley, R. Miller, Pushkin, Pyles, Robinson, Rodighiero, Thompson and Williams,

To the point of order, the Speaker replied that the purpose of the amendment went beyond the fundamental purpose of the bill and ruled that the amendment was not germane.

Delegate Cowles arose to a point of order as to the germaneness of the amendment offered by Delegate Folk.

To the point of order, the Speaker replied that the purpose of the amendment went beyond the fundamental purpose of the bill and ruled that the amendment was not germane.

Delegate Folk arose to appeal the ruling of the Chair.

At 12:50 p.m., on motion of Delegate Cowles, the House of Delegates recessed for fifteen minutes.

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Afternoon Session

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The House of Delegates was called to order by the Honorable Tim Armstead, Speaker.

The appeal of the ruling of the Chair by Delegate Folk was sustained by more than the requisite number of members.

Speaker Pro Tempore Overington in the Chair

During the debate, Delegate Folk was addressing the House when Delegate Cowles arose to a point of order regarding the content of the Gentleman's remarks to which point the Speaker Pro Tempore asked the Gentleman from the 63rd to confine his remarks to the question before the House.

During the debate, Delegate Sponaugle was addressing the House when Delegate Cowles arose to a point of order regarding the content of the Gentleman's remarks to which point the Speaker Pro Tempore asked the Gentleman from the 55th to confine his remarks to the question before the House.

The question before the House being, "Shall the decision of the Chair be and remain the decision of the House?", Delegate Cowles demanded the yeas and nays, which demand was sustained.

The yeas and nays having been ordered, they were taken (**Roll No. 686**), and there were —yeas 63, nays 33, absent and not voting 3, with the nays and absent and not voting being as follows:

Nays: Barrett, Boggs, Brewer, Byrd, Canestraro, Caputo, Diserio, Eldridge, E. Evans, Ferro, Fleischauer, Fluharty, Folk, Hartman, Hicks, Hornbuckle, Iaquina, Isner, Longstreth, Lovejoy, Lynch, Marcum, McGeehan, Miley, R. Miller, Pushkin, Pyles, Robinson, Rodighiero, Rowe, Sponaugle, Thompson and Williams.

Absent and Not Voting: Bates, Upson and Wilson.

So, a majority of the members present and voting having voted in the affirmative, the decision of the Chair was sustained.

Mr. Speaker, Mr. Armstead, in the Chair

The bill was then ordered to engrossment and third reading.

Delegate Cowles moved that the constitutional rule requiring the bill to be fully and distinctly read on three different days be dispensed with.

On this question, the yeas and nays were taken (**Roll No. 687**), and there were—yeas 96, nays none, absent and not voting 3, with the absent and not voting being as follows:

Absent and Not Voting: Bates, Upson and Wilson.

So, four fifths of the members present having voted in the affirmative, the constitutional rule was dispensed with.

Having been engrossed, the bill was read a third time and put upon its passage.

Delegates Cooper, Hartman, Hollen and Kelly requested to be excused from voting on the passage of H. B. 201 under the provisions of House Rule 49.

The Speaker replied that any impact on the Delegates would be as members of a class of persons possibly to be affected by the passage of the bill, and refused to excuse the Members from voting.

The question being on the passage of the bill, the yeas and nays were taken (**Roll No. 688**), and there were—yeas 95, nays 1, absent and not voting 3, with the nays and absent and not voting being as follows:

Nays: Blair.

Absent and Not Voting: Bates, Upson and Wilson.

So, a majority of the members present and voting having voted in the affirmative, the Speaker declared the bill (H. B. 201) passed.

Delegate Cowles moved that the bill take effect from its passage.

On this question, the yeas and nays were taken (**Roll No. 689**), and there were—yeas 95, nays none, absent and not voting 4, with the absent and not voting being as follows:

Absent and Not Voting: Bates, Lynch, Upson and Wilson.

So, two thirds of the members elected to the House of Delegates having voted in the affirmative, the Speaker declared the bill (H. B. 201) takes effect from its passage.

Ordered, That the Clerk of the House communicate to the Senate the action of the House of Delegates and request concurrence therein.

H. B. 203, Relating generally to tax credits for rehabilitation of historic buildings and structures; on second reading, coming up in regular order, was read a second time.

On motion of Delegate Nelson, the bill was amended on page two, section eight-a, line nine, following the word “expenditure”, by striking out the colon and inserting a comma and the words “subject to the limitations and other provisions of section twenty-three-a, article twenty-four of this chapter”, followed by a colon.

On page two, section eight-a, line fourteen, following the words “by the Tax Division”, by inserting the words “or the taxpayer is delinquent in the payment of any local or municipal tax” and a comma.

On page two, section eight-a, line twenty, following the words “by the Tax Division”, by inserting a comma and the words “is not delinquent in the payment of any local or municipal tax” and a comma.

On page two, section eight-a, line twenty-seven, by striking out subsection (b) in its entirety and inserting in lieu thereof the following:

“(b) The tax credit allowed by this section is eliminated after December 31, 2022: *Provided*, That any tax credits authorized by the state historic preservation officer and eligible to be claimed prior to January 1, 2023, shall continue to be eligible to be claimed subject to the provisions of law governing those tax credits that were in effect prior to January 1, 2023.”

On page four, section twenty-three-a, line twenty, following the words “by the Tax Division”, by inserting a comma and the words “is not delinquent in the payment of any local or municipal tax” and a comma.

On page five, section twenty-three-a, line thirty-six, by striking out subdivision (3) in its entirety and inserting in lieu thereof the following:

“(3) At the beginning of each fiscal year, no less than \$5 million of the tax credits authorized by this section and section eight-a, article twenty-one of this chapter shall be set aside for reservation and the issuance of tax credits for certified rehabilitation projects with proposed tax credits of \$500,000. The balance of any amount set aside for these projects that has not been reserved

pursuant to the procedures in subsection (c) of this section by the end of the fiscal year shall be allocated by the state historic preservation officer for the projects in any amount of other pending applicants otherwise eligible for the issuance of tax credits under this section and section eight-a, article twenty-one of this chapter in the order that the applications for those projects were received.”

On page five, section twenty-three-a, line forty-six, following the words “for the tax”, by striking out the word “credit” and inserting in lieu thereof the word “credits”.

On page six, section twenty-three-a, line fifty-six, following the words “National Park Service” and the comma, by striking out the words “a fee request will be sent” and inserting in lieu thereof the words “the state historic preservation officer shall send a request for the fee prescribed in subsection (e) of this section”.

On page seven, section twenty-three-a, line eighty-three, by striking out the words “shall be accompanied by” and inserting in lieu thereof the words “and section eight-a, article twenty-one of this chapter shall require”.

On page seven, section twenty-three-a, beginning on line eighty-five, following the words “within 30 days of receipt” and the period, by creating a new paragraph to read as follows:

“Fees collected under this subsection shall be deposited into a special revenue account which is hereby created. The fund shall be administered by the state historic preservation officer and expended for the purposes of administering the provisions of this section and section eight-a, article twenty-one of this chapter.”

On page seven, section twenty-three-a, line eighty-seven, by striking out subsection (f) in its entirety and inserting in lieu thereof the following:

“(f) The tax credit allowed by this section is eliminated after December 31, 2022: *Provided, That any tax credits authorized by the state historic preservation officer and eligible to be claimed prior to January 1, 2023, shall continue to be eligible to be claimed subject to the provisions of law governing those tax credits that were in effect prior to January 1, 2023.*”

Delegates Robinson, Pushkin, Canestraro and Rowe moved to amend the bill on page five, section twenty-three-a, lines thirty-two and thirty-four, by striking out the number “30” and inserting in lieu thereof, the number “50”.

On the adoption of the amendment, Delegate Robinson demanded the yeas and nays, which demand was sustained.

The yeas and nays having been ordered, they were taken (**Roll No. 690**), and there were—yeas 40, nays 55, absent and not voting 4, with the yeas and absent and not voting being as follows:

Yeas: Barrett, Boggs, Brewer, Byrd, Canestraro, Caputo, Diserio, Eldridge, E. Evans, Ferro, Fleischauer, Fluharty, Graves, Hartman, Hicks, Hornbuckle, Iaquina, Isner, Kessinger, Longstreth, Love, Lovejoy, Marcum, Miley, R. Miller, Moore, Moye, Paynter, Pethtel, Pushkin, Pyles, Robinson, Rodighiero, C. Romine, Rowe, Sobonya, Sponaugle, Thompson, Ward and Williams.

Absent and Not Voting: Bates, Lynch, Upson and Wilson.

So, a majority of the members present and voting not having voted in the affirmative, the amendment was rejected.

The bill was then ordered to engrossment and third reading.

Delegate Cowles moved that the constitutional rule requiring the bill to be fully and distinctly read on three different days be dispensed with.

On this question, the yeas and nays were taken (**Roll No. 691**), and there were—yeas 95, nays none, absent and not voting 4, with the absent and not voting being as follows:

Absent and Not Voting: Bates, Lynch, Upson and Wilson.

So, four fifths of the members present having voted in the affirmative, the constitutional rule was dispensed with.

Having been engrossed, the bill was then read a third time and put upon its passage.

The question being on the passage of the bill, the yeas and nays were taken (**Roll No. 692**), and there were—yeas 91, nays 3, absent and not voting 5, with the nays and absent and not voting being as follows:

Nays: Blair, Cowles and Foster.

Absent and Not Voting: Ambler, Bates, Lynch, Upson and Wilson.

So, a majority of the members present and voting having voted in the affirmative, the Speaker declared the bill (H. B. 203) passed.

On motion of Delegate Nelson, the title of the bill was amended to read as follows:

H. B. 203 - "A Bill to amend and reenact §11-21-8a and §11-21-8e of the Code of West Virginia, 1931, as amended; and to amend and reenact §11-24-23a and §11-24-23e of said code, all relating generally to tax credits for rehabilitation of historic buildings and structures; increasing the amount of tax credit against personal and corporate net income taxes from ten percent to twenty-five percent for expenditures made on or after December 31, 2017; providing for the use of tax credit on or after January 1, 2020; prohibiting eligibility for credit if the taxpayer is in arrears or delinquent on certain tax payments; directing rule-making by the Tax Commissioner; eliminating allowance of tax credits after December 31, 2022; allowing prior authorized tax credits to be claimed; limiting the maximum amount available for tax credit per project and in the aggregate per West Virginia state fiscal year; requiring the state historic preservation officer to reserve a certain amount of available tax credits for projects where proposed tax credits will not exceed \$500,000 per project; authorizing the state historic preservation officer to reallocate unused credits reserved for certain projects; modifying carry-back and carry-forward provisions for tax credits; providing requirements and procedures for the allocation and issuance of tax credit reservations and certificates by the state historic preservation officer; establishing requirements to claim tax credits; requiring the state historic preservation officer to prescribe and publish a form and instructions for applications for credits; providing for an application fee payable to the state historic preservation officer; establishing and providing for the administration of and expenditures from a special revenue account; and providing time limits for certain actions of the state historic preservation officer."

Delegate Cowles moved that the bill take effect from its passage.

On this question, the yeas and nays were taken (**Roll No. 693**), and there were—yeas 95, nays none, absent and not voting 4, with the absent and not voting being as follows:

Absent and Not Voting: Bates, Lynch, Upson and Wilson.

So, two thirds of the members elected to the House of Delegates having voted in the affirmative, the Speaker declared the bill (H. B. 203) takes effect from its passage. *Ordered*, That the Clerk of the House communicate to the Senate the action of the House of Delegates and request concurrence therein.

At the request of Delegate Cowles and by unanimous consent, the House of Delegates returned to the Eighth Order of Business for the purpose of introducing bills.

Bills Introduced

Pursuant to House Rule 92, the following bill was introduced:

By Mr. Speaker (Mr. Armstead) and Delegate Miley

[By Request of the Executive]:

H. B. 205 - "A Bill to amend and reenact §21-1C-2, §21-1C-4, and §21-1C-6 of the Code of West Virginia, 1931, as amended, all relating generally to the West Virginia Jobs Act; defining terms; requiring Workforce West Virginia to provide a waiver to an employer if unable to refer certain amount of qualified job applicants to the employer within three business days; increasing and adding civil penalties for violations; providing for written notice of violation to employer for violations; creating a special revenue account; and other technical corrections."

At the respective requests of Delegate Cowles, and by unanimous consent, reference of the bill (H. B. 205) to a committee was dispensed with, and it was taken up for immediate consideration, read a first time and ordered to second reading.

Delegate Cowles moved that the constitutional rule requiring the bill to be fully and distinctly read on three different days be dispensed with.

On this question, the yeas and nays were taken (**Roll No. 694**), and there were—yeas 95, nays none, absent and not voting 4, with the absent and not voting being as follows:

Absent and Not Voting: Bates, Lynch, Upson and Wilson.

So, four fifths of the members present having voted in the affirmative, the constitutional rule was dispensed with.

The bill was then read a second time and ordered to engrossment and third reading.

Having been engrossed, the bill was then read a third time and put upon its passage.

The question being on the passage of the bill, the yeas and nays were taken (**Roll No. 695**), and there were—yeas 94, nays 1, absent and not voting 4, with the nays and absent and not voting being as follows:

Nays: Gearheart.

Absent and Not Voting: Bates, Lynch, Upson and Wilson.

So, a majority of the members present and voting having voted in the affirmative, the Speaker declared the bill (H. B. 205) passed.

Delegate Cowles moved that the bill take effect from its passage.

On this question, the yeas and nays were taken (**Roll No. 696**), and there were—yeas 94, nays 1, absent and not voting 4, with the nays and absent and not voting being as follows:

Nays: Gearheart.

Absent and Not Voting: Bates, Lynch, Upson and Wilson.

So, two thirds of the members elected to the House of Delegates having voted in the affirmative, the Speaker declared the bill (H. B. 205) takes effect from its passage.

Ordered, That the Clerk of the House communicate to the Senate the action of the House of Delegates and request concurrence therein.

Miscellaneous Business

Delegate Caputo asked and obtained unanimous consent that the remarks of Delegate Sponaugle regarding amending H. B. 201 and the remarks of Delegate Sponaugle and Delegate Boggs during Remarks by Members today be printed in the Appendix to the Journal.

Delegate Cowles asked and obtained unanimous consent that all remarks during the debate regarding the decision of the Chair today be printed in the Appendix to the Journal.

At 2:43 p.m., on motion of Delegate Cowles, the House of Delegates recessed until 5:30 p.m.

* * * * *

Evening Session

* * * * *

The House of Delegates was called to order by the Honorable Tim Armstead, Speaker.

Messages from the Senate

A message from the Senate, by

The Clerk of the Senate, announced concurrence in the House of Delegates amendment, with amendment, and the passage, as amended, to take effect from passage, of

S. B. 2002, Allowing certain tax information be shared with designated DOH employees.

On motion of Delegate Cowles, the House concurred in the following amendment of the bill by the Senate:

On page two, section five-cc, subsection (a), subdivision (4), by striking out the word “is” and inserting in lieu thereof the words “appears to be”.

And,

On page two, section five-cc, subsection (a), subdivision (6), by striking out the word “is” and inserting in lieu thereof the words “appears to be”.

The bill, as amended by the House, and further amended by the Senate, was then put upon its passage.

The question being on the passage of the bill, the yeas and nays were taken (**Roll No. 697**), and there were—yeas 91, nays none, absent and not voting 8, with the absent and not voting being as follows:

Absent and Not Voting: Bates, Hornbuckle, Iaquina, Moore, Storch, Summers, Upson and Wilson.

So, a majority of the members present and voting having voted in the affirmative, the Speaker declared the bill (S. B. 2002) passed.

Delegate Cowles moved that the bill take effect from its passage.

On this question, the yeas and nays were taken (**Roll No. 698**), and there were—yeas 91, nays none, absent and not voting 8, with the absent and not voting being as follows:

Absent and Not Voting: Bates, Hornbuckle, Iaquina, Moore, Storch, Summers, Upson and Wilson.

So, two thirds of the members elected to the House of Delegates having voted in the affirmative, the Speaker declared the bill (S. B. 2002) takes effect from its passage.

Ordered, That the Clerk of the House communicate to the Senate the action of the House of Delegates.

A message from the Senate, by

The Clerk of the Senate, announced the passage by the Senate, to take effect from passage, and requested the concurrence of the House of Delegates in the passage, of

S. B. 2003 - "A Bill to amend the Code of West Virginia, 1931, as amended, by adding thereto two new sections, designated §29-6-4a and §29-6-4b, all relating generally to requiring the Commissioner of Highways and Tax Commissioner to implement special hiring procedure for personnel positions in their respective divisions; establishing requirements for this special hiring procedure; exempting Division of Highways and Tax Division from certain hiring procedures; instituting new procedures; authorizing new schedules of compensation; exempting Division of Personnel from certain grievance claims; providing for retention of due process, anti-favoritism and anti-discrimination requirements; requiring the Commissioner of Highways to propose legislative rules; and authorizing the Tax Commissioner to propose emergency rules."

At the respective requests of Delegate Cowles, and by unanimous consent, reference of the bill (S. B. 2003) to a committee was dispensed with, and it was taken up for immediate consideration, read a first time and ordered to second reading.

Delegate Cowles moved that the constitutional rule requiring the bill to be fully and distinctly read on three different days be dispensed with.

On this question, the yeas and nays were taken (**Roll No. 699**), and there were—yeas 91, nays none, absent and not voting 8, with the absent and not voting being as follows:

Absent and Not Voting: Bates, Hornbuckle, Iaquina, Moore, Storch, Summers, Upson and Wilson.

So, four fifths of the members present having voted in the affirmative, the constitutional rule was dispensed with.

The bill was read a second time.

On motion of Delegate Howell, the bill was amended on page six, section eight, line seventy-seven, after the words "provisions of", by striking out the words "articles six and six-a" and inserting in lieu thereof the words "article six".

On page six, section eight, beginning on line eighty-six, after the words "provisions of article six", by striking out the words "or article six-a".

On page nine, section twenty-four, line seventy-three, after the words "provisions of", by striking out the words "articles six and six-a" and inserting in lieu thereof the words "article six".

And,

On page nine, section twenty-four; line eighty-six, after the words "provisions of article six", by striking out the words "or article six-a".

The bill was then ordered to third reading.

The bill was then read a third time.

During debate on passage of the bill, Delegate Marcum was ruled out of order by the Speaker.

Delegate Byrd moved to postpone the bill to a date certain of November 13, 2017.

Delegate Byrd subsequently asked and obtained unanimous consent that the motion be withdrawn.

At the request of Delegate Cowles, and by unanimous consent, further consideration of the bill was postponed until 8:30 p.m.

A message from the Senate, by

The Clerk of the Senate, announced the passage by the Senate, to take effect from passage, and requested the concurrence of the House of Delegates in the passage, of

S. B. 2005 - "A Bill finding and declaring a claim against the state and its agency to be a moral obligation of the state; and directing the Auditor to issue warrants for the payment thereof."

At the respective requests of Delegate Cowles, and by unanimous consent, reference of the bill (S. B. 2005) to a committee was dispensed with, and it was taken up for immediate consideration, read a first time and ordered to second reading.

Delegate Cowles moved that the constitutional rule requiring the bill to be fully and distinctly read on three different days be dispensed with.

On this question, the yeas and nays were taken (**Roll No. 700**), and there were—yeas 88, nays 2, absent and not voting 9, with the nays and absent and not voting being as follows:

Nays: Caputo and Marcum.

Absent and Not Voting: Bates, Hornbuckle, Iaquina, Moore, Storch, Summers, Upson, Williams and Wilson.

So, four fifths of the members present having voted in the affirmative, the constitutional rule was dispensed with.

The bill was read a second time.

Delegates Kelly and Criss moved to amend the bill on page one following section one, by inserting the following:

“§2. Finding and declaring a certain claim against the Division of Highways to be a moral obligation of the state and directing payment thereof.

The Legislature has considered the findings of fact and recommendations reported to it by the Court of Claims concerning various claims against the state and agencies thereof and in respect to each of the following claims, the Legislature adopts the findings of fact as its own and in respect of certain claims herein, the Legislature has independently made findings of fact and determinations of award and hereby declares it to be the moral obligation of the state to pay each such claim in the amount specified below and directs the Auditor to issue warrants for the payment thereof out of any fund appropriated and available for the purpose; specifically the Court of Claims found and ordered on December 6, 2016, in the case of *Steven Mohwish and Debra Mohwish and Christian Life Center and Martha Moyers v. Division of Highways* an award for damages of \$215,000.00 to Steven Mohwish and Debra Mohwish, an award of \$8,500.00 to Christian Life Center, and an award of \$42,750.00 to Martha Moyers.

(TO BE PAID FROM STATE ROAD FUND)

Steven Mohwish and Debra Mohwish.....	\$215,000.00
Christian Life Center.....	\$8,500.00
Martha Moyers.....	\$42,750.00”

Delegate Cowles arose to a point of order as to the germaneness of the amendment offered by Delegates Kelly and Criss.

To the point of order, the Speaker replied that claims of the type proposed in the amendment are done in another type of claims bill and ruled that the amendment was not germane.

The bill was then ordered to third reading.

The bill was then read a third time and put upon its passage.

Delegate Hanshaw requested to be excused from voting on S. B. 2005 under the provisions of House Rule 49.

The Speaker replied that Delegate Hanshaw may exhibit direct personal or pecuniary interest therein and not as a member of a class of persons, and excused the Gentleman from voting.

The question being on the passage of the bill, the yeas and nays were taken (**Roll No. 701**), and there were—yeas 90, nays none, excused 1, absent and not voting 8, with the excused and absent and not voting being as follows:

Excused: Hanshaw.

Absent and Not Voting: Bates, Hornbuckle, Iaquina, Moore, Storch, Summers, Upson and Wilson.

So, a majority of the members present and voting having voted in the affirmative, the Speaker declared the bill (S. B. 2005) passed.

Delegate Cowles moved that the bill take effect from its passage.

On this question, the yeas and nays were taken (**Roll No. 702**), and there were—yeas 90, nays none, excused 1, absent and not voting 8, with the excused and absent and not voting being as follows:

Excused: Hanshaw.

Absent and Not Voting: Bates, Hornbuckle, Iaquina, Moore, Storch, Summers, Upson and Wilson.

So, two thirds of the members elected to the House of Delegates having voted in the affirmative, the Speaker declared the bill (S. B. 2005) takes effect from its passage.

Ordered, That the Clerk of the House communicate to the Senate the action of the House of Delegates.

A message from the Senate, by

The Clerk of the Senate, announced that the Senate had passed, without amendment, to take effect from passage, bills of the House of Delegates as follows:

H. B. 201, Exempting military retirement income from personal income tax,

H. B. 203, Relating generally to tax credits for rehabilitation of historic buildings and structures,

And,

H. B. 205, Relating to the West Virginia Jobs Act.

At 7:18 p.m., on motion of Delegate Cowles, the House of Delegates recessed until 8:30 p.m.

* * * * *

Evening Session

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-continued-

The House of Delegates was called to order by the Honorable Tim Armstead, Speaker.

The House of Delegates resumed consideration of **S. B. 2003**, Implementing special hiring procedures for DOH and Tax Division, which had earlier been postponed.

The question being on the passage of the bill, the yeas and nays were taken (**Roll No. 703**), and there were, including 2 paired—yeas 59, nays 31, absent and not voting 9, with the paired, nays and absent and not voting being as follows:

Pursuant to House Rule 43, the following pairing was filed and announced by the Clerk:

Paired:

Yea: Anderson Nay: Sponaugle

Nays: Barrett, Brewer, Canestraro, Caputo, Dean, Diserio, Eldridge, Ferro, Fluharty, Folk, Graves, Hicks, Hill, Kessinger, Lane, Lovejoy, Lynch, Marcum, Martin, McGeehan, R. Miller, Moye, Paynter, Robinson, Rodighiero, Rohrbach, Sobonya, Thompson, Wagner and Ward.

Absent and Not Voting: Bates, Deem, Hornbuckle, Iaquinta, Moore, Storch, Summers, Upson and Wilson.

So, a majority of the members present and voting having voted in the affirmative, the Speaker declared the bill (S. B. 2003) passed.

Delegate Cowles moved that the bill take effect from its passage.

On this question, the yeas and nays were taken (**Roll No. 704**), and there were—yeas 82, nays 7, absent and not voting 10, with the nays and absent and not voting being as follows:

Nays: Barrett, Diserio, Folk, Hicks, Lynch, Marcum and McGeehan.

Absent and Not Voting: Bates, Deem, Hornbuckle, Iaquinta, Moore, Sponaugle, Storch, Summers, Upson and Wilson.

So, two thirds of the members elected to the House of Delegates having voted in the affirmative, the Speaker declared the bill (S. B. 2003) takes effect from its passage.

Ordered, That the Clerk of the House communicate to the Senate the action of the House of Delegates and request concurrence therein.

A message from the Senate, by

The Clerk of the Senate, announced the adoption by the Senate and requested the concurrence of the House of Delegates in the adoption of the following concurrent resolution, which was read by its title as follows:

S. C. R. 201 – “Authorizing adjournments of the Senate and House of Delegates.”

Resolved by the Legislature of West Virginia:

That during this Second Extraordinary Session of the Eighty-Third Legislature, the House of Delegates is hereby authorized to adjourn *sine die* in advance of the Senate, and while remaining in session to consider executive nominations, the Senate is hereby authorized to adjourn, as needed, for more than three days, pursuant to Section 23, Article VI of the Constitution of the State of West Virginia.

At the respective requests of Delegate Cowles, and by unanimous consent, reference of the resolution (S. C. R. 201) to a committee was dispensed with, and it was taken up for immediate consideration and adopted.

Ordered, That the Clerk of the House communicate to the Senate the action of the House of Delegates.

Leaves of Absence

At the request of Delegate Cowles, and by unanimous consent, leaves of absence for the day were granted Delegates Bates, Upton and Wilson.

On motion of Delegate Cowles, the Speaker was authorized to appoint a committee of three to notify the Senate that the House of Delegates had completed the business of this Second Extraordinary Session of the 83rd Legislature and was ready to adjourn *sine die*.

Whereupon,

The Speaker appointed as members of said committee the following:

Delegates Hamrick, Dean and Longstreth.

Committee Reports

In accordance with House Rule 68, Delegate Hanshaw, Chair of the Joint Committee on Enrolled Bills, filed the following report with the Clerk:

Your Joint Committee on Enrolled Bills has examined, found truly enrolled and, on the 20th day of October, 2017, presented to His Excellency, the Governor, for his action, the following bills, signed by the President of the Senate and the Speaker of the House of Delegates:

H. B. 201, Exempting military retirement income from personal income tax,

H. B. 203, Relating generally to tax credits for rehabilitation of historic buildings and structures,

H. B. 205, Relating to the West Virginia Jobs Act,

S. B. 2002, Allowing certain tax information be shared with designated DOH employees,

S. B. 2003, Implementing special hiring procedures for DOH and Tax Division,

And,

S. B. 2005, Finding and declaring a claim against state.

Messages from the Executive

Subsequent to the adjournment of the session, a communication was received from His Excellency, the Governor, advising that on October 24, 2017, he approved H. B. 201, H. B. 203, H. B. 205, S. B. 2002, S. B. 2003 and S. B. 2005.

There being no further business to come before the House, at 9:07 p.m., on motion of Delegate Cowles, the House of Delegates adjourned *sine die*.



We hereby certify that the forgoing record of the proceedings of the House of Delegates, Second Extraordinary Session, 2017, is the Official Journal of the House of Delegates for said session.

Tim Armstead
Speaker of the House of Delegates

Stephen J. Harrison
Clerk of the House of Delegates

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