

# **WEST VIRGINIA LEGISLATURE**

## **2016 REGULAR SESSION**

### **Originating**

## **Senate Bill 587**

BY SENATORS TRUMP, MAYNARD, FERNS, CARMICHAEL,  
CLINE, KARNES, GAUNCH, LEONHARDT, ASHLEY, SNYDER,  
PALUMBO, BEACH, MILLER, KIRKENDOLL, ROMANO,  
WOELFEL AND WILLIAMS

[Originating in the Committee on the Judiciary;

Reported on February 11, 2016.]



1 A BILL to amend the Code of West Virginia, 1931, as amended, by adding thereto a new article,  
2 designated §64-12-1, §64-12-2 and §64-12-3, all relating generally to repealing certain  
3 legislative, procedural or interpretive rules promulgated by certain agencies and boards  
4 which are no longer authorized or are obsolete; repealing certain legislative and  
5 procedural rule promulgated by certain agencies and boards under the Department of  
6 Revenue; repealing the Tax Division legislative rule relating to listing of interests in natural  
7 resources for purposes of first statewide appraisal; repealing the Tax Division legislative  
8 rule relating to guidelines for assessors to assure fair and uniform nonutility personal  
9 property values; repealing the Tax Division legislative rule relating to review by circuit court  
10 on certiorari; repealing the Tax Division legislative rule relating to review of appraisals by  
11 the county commission sitting as an administrative appraisal review board; repealing the  
12 Tax Division legislative rule relating to additional review and implementation of property  
13 appraisals; repealing the Tax Division legislative rule relating to review by circuit court on  
14 certiorari; repealing the Tax Division legislative rule relating to revision of levy estimates;  
15 repealing the Tax Division legislative rule relating to inheritance and transfer tax; repealing  
16 the Tax Division legislative rule relating to annual tax on incomes of certain carriers;  
17 repealing the Tax Division legislative rule relating to the telecommunications tax; repealing  
18 the Tax Division legislative rule relating to tax credit for employing former members of  
19 Colin Anderson Center; repealing the Tax Division legislative rule relating to tax credits for  
20 new value-added, wood manufacturing facilities; repealing the Tax Division legislative rule  
21 relating to tax credits for new steel, aluminum and polymer manufacturing operations;  
22 repealing the Tax Division legislative rule relating to the business investment and jobs  
23 expansion tax credit, corporation headquarters relocation tax credit and small business  
24 tax credit; repealing the Tax Division legislative rule relating to appraisal of property for  
25 periodic statewide reappraisals for ad valorem property tax purposes; repealing the  
26 Banking Commissioner legislative rule relating to the West Virginia Consumer Credit and

27 Protection Act; repealing the Banking Commissioner procedural rule relating to West  
28 Virginia Board of Banking and Financial Institutions; repealing the Office of the Insurance  
29 Commissioner legislative rule relating to utilization management; and repealing the Office  
30 of the Insurance Commissioner legislative rule relating to Medicare supplement insurance  
31 coverage.

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

1 That the Code of West Virginia, 1931, as amended, be amended by adding thereto a new  
2 article, designated §64-12-1, §64-12-2 and §64-12-3, all to read as follows:

**ARTICLE 12. REPEAL OF UNAUTHORIZED AND OBSOLETE LEGISLATIVE RULES  
BY DEPARTMENT OF REVENUE.**

**§64-12-1. Tax Division.**

1 (a) The legislative rule effective on June 12, 1987, authorized under the authority of  
2 section one, article one-a, chapter eleven of this code, relating to the Tax Division (listing of  
3 interests in natural resources for purposes of first statewide appraisal, 110 CSR 1B), is repealed.

4 (b) The legislative rule effective on May 13, 1987, authorized under the authority of section  
5 twenty-nine-a, article one-a, chapter eleven of this code, relating to the Tax Division (guidelines  
6 for assessors to assure fair and uniform nonutility personal property values, 110 CSR 1C), is  
7 repealed.

8 (c) The legislative rule effective on June 12, 1987, authorized under the authority of section  
9 one, article one-a, chapter eleven of this code, relating to the Tax Division (review by circuit court  
10 on certiorari, 110 CSR 1D), is repealed.

11 (d) The legislative rule effective on June 12, 1987, authorized under the authority of  
12 section one, article one-a, chapter eleven of this code, relating to the Tax Division (review of  
13 appraisals by the county commission sitting as an administrative appraisal review board, 110 CSR  
14 1E), is repealed.

15 (e) The legislative rule effective on May 13, 1987, authorized under the authority of section  
16 one, article one-a, chapter eleven of this code, relating to the Tax Division (additional review and  
17 implementation of property appraisals, 110 CSR 1F), is repealed.

18 (f) The legislative rule effective on May 13, 1987, authorized under the authority of section  
19 one, article one-a, chapter eleven of this code, relating to the Tax Division (review by circuit court  
20 on certiorari, 110 CSR 1G), is repealed.

21 (g) The legislative rule effective on June 29, 1964, authorized under the authority of article  
22 one, chapter eleven of this code, relating to the Tax Division (revision of levy estimates, 110 CSR  
23 8), is repealed.

24 (h) The legislative rule effective on September 16, 1966, authorized under the authority of  
25 article ten, chapter eleven of this code, relating to the Tax Division (inheritance and transfer tax,  
26 110 CSR 11), is repealed.

27 (i) The legislative rule effective on January 1, 1974, authorized under the authority of  
28 section five-a, article ten, chapter eleven of this code, relating to the Tax Division (annual tax on  
29 incomes of certain carriers, 110 CSR 12A), is repealed.

30 (j) The legislative rule effective on April 4, 1988, authorized under the authority of section  
31 five, article ten, chapter eleven of this code, relating to the Tax Division (telecommunications tax,  
32 110 CSR 13B), is repealed.

33 (k) The legislative rule effective on May 1, 1996, authorized under the authority of section  
34 three, article thirteen-i, chapter eleven of this code, relating to the Tax Division (tax credit for  
35 employing former members of Colin Anderson Center, 110 CSR 13I), is repealed.

36 (l) The legislative rule effective on May 1, 1999, authorized under the authority of section  
37 seven, article thirteen-m, chapter eleven of this code, relating to the Tax Division (tax credits for  
38 new value-added, wood manufacturing facilities, 110 CSR 13M), is repealed.

39 (m) The legislative rule effective on May 1, 1999, authorized under the authority of section  
40 seven, article thirteen-n, chapter eleven of this code, relating to the Tax Division (tax credits for  
41 new steel, aluminum and polymer manufacturing operations, 110 CSR 13N), is repealed.

42 (n) The legislative rule effective on May 1, 1995, authorized under the authority of section  
43 five, article ten, chapter eleven of this code, relating to the Tax Division (business investment and  
44 jobs expansion tax credit, corporation headquarters relocation tax credit and small business tax  
45 credit, 110 CSR 13C), is repealed.

46 (o) The legislative rule effective on April 4, 1988, authorized under the authority of section  
47 one, article one-a, chapter eleven of this code, relating to the Tax Division (appraisal of property  
48 for periodic statewide reappraisals for ad valorem property tax purposes, 110 CSR 1), is repealed.

**§64-12-2. Banking Commissioner.**

1 (a) The legislative rule effective on April 23, 1982, authorized under the authority of  
2 section four, article three, chapter thirty-one-a of this code, relating to the Banking Commissioner  
3 (West Virginia Consumer Credit and Protection Act, 106 CSR 8), is repealed.

4 (b) The procedural rule effective on January 10, 1975, authorized under the authority of  
5 section two, article three, chapter thirty-one-a of this code, relating to the Banking Commissioner  
6 (West Virginia Board of Banking and Financial Institutions, 107 CSR 5), is repealed.

**§64-12-3. Office of the Insurance Commissioner.**

1 (a) The legislative rule effective on May 16, 1997, authorized under the authority of section  
2 four, article twenty-five-a, chapter thirty-three of this code, relating to the Office of the Insurance  
3 Commissioner (utilization management, 114 CSR 51), is repealed.

4 (b) The legislative rule effective on December 28, 1981, authorized under the authority of  
5 section ten, article two, chapter thirty-three of this code, relating to the Office of the Insurance  
6 Commissioner (Medicare supplement insurance coverage, 114 CSR 17), is repealed.