

WEST VIRGINIA LEGISLATURE

2020 REGULAR SESSION

Introduced

House Bill 4343

BY DELEGATE FOSTER

[Introduced January 14, 2020; Referred
to the 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
2 to authorizing the State Tax Department to promulgate a legislative rule relating to
3 consumer sales and service tax and use tax-drugs, durable medical goods, mobility
4 enhancing equipment and prosthetic devices per se exemption, motor vehicles per se
5 exemption.

Be it enacted by the Legislature of West Virginia:

**ARTICLE 7. AUTHORIZATION FOR DEPARTMENT OF REVENUE TO PROMULGATE
LEGISLATIVE RULES.**

§64-7-1. State Tax Department.

1 The legislative rule filed in the State Register on July 16, 2019, authorized under the
2 authority of §11-15-9i of this code, modified by the State Tax Department to meet the objections
3 of the Legislative Rule-Making Review Committee and refiled in the State Register on November
4 5, 2019, relating to the State Tax Department (consumer sales and service tax and use tax-drugs,
5 durable medical goods, mobility enhancing equipment and prosthetic devices per se exemption,
6 motor vehicles per se exemption, [110 CSR 15C](#)), is authorized.

NOTE: The purpose of this bill is to authorize the State Tax Department to promulgate a legislative rule relating to consumer sales and service tax and use tax-drugs, durable medical goods, mobility enhancing equipment and prosthetic devices per se exemption, motor vehicles per se exemption.

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