WEST VIRGINIA LEGISLATURE

2019 REGULAR SESSION

Introduced

House Bill 2303

BY DELEGATE FOSTER

[Introduced January 10, 2019; 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
- 2 to authorizing the State Tax Department to promulgate a legislative rule relating to
- 3 payment of taxes by electronic funds transfer.

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 27, 2018, authorized under the
- 2 authority of §11-10-5t 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 December
- 4 6, 2018, relating to the State Tax Department (payment of taxes by electronic funds transfer, 110
- 5 CSR 10F), is authorized.

NOTE: The purpose of this bill is to authorize the State Tax Department to promulgate a legislative rule relating to payment of taxes by electronic funds transfer.

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