

WEST VIRGINIA LEGISLATURE

2021 REGULAR SESSION

Introduced

Senate Bill 174

BY SENATOR SYPOLT

[Introduced February 11, 2021; 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 tax
 3 credit for providing vehicles to low-income workers.

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 August 17, 2020, authorized under the
 2 authority of §11-10-5 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 October 5,
 4 2020, relating to the State Tax Department (tax credit for providing vehicles to low-income
 5 workers, [110 CSR 13FF](#)), is authorized.

NOTE: The purpose of this bill is to authorize the State Tax Department to promulgate a legislative rule relating to tax credit for providing vehicles to low-income workers.

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