

WEST VIRGINIA LEGISLATURE

2021 REGULAR SESSION

Introduced

Senate Bill 175

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
3 downstream natural gas manufacturing investment tax credit.

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 29, 2020, authorized under the
2 authority of §11-10-5 of this code, relating to the State Tax Department (downstream natural gas
3 manufacturing investment tax credit, [110 CSR 13GG](#)), is authorized.

NOTE: The purpose of this bill is to authorize the State Tax Department to promulgate a legislative rule relating to downstream natural gas manufacturing investment tax credit.

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