

WEST VIRGINIA LEGISLATURE

2022 REGULAR SESSION

Introduced

Senate Bill 324

BY SENATOR SYPOLT

[Introduced January 17, 2022; 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 West
 3 Virginia tax credit for federal excise tax imposed upon small arms and ammunition
 4 manufacturers.

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 8, 2021 authorized under the
 2 authority of §11-13KK-13 of this code, modified by the State Tax Department to meet the
 3 objections of the Legislative Rule-Making Review Committee and refiled in the State Register on
 4 September 7, 2021 relating to the State Tax Department (West Virginia Tax Credit for Federal
 5 Excise Tax Imposed upon Small Arms and Ammunition Manufacturers, [110 CSR 13KK](#)), is
 6 authorized.

NOTE: The purpose of this bill is to authorize the State Tax Department to promulgate a legislative rule relating to West Virginia Tax Credit for Federal Excise Tax Imposed upon Small Arms and Ammunition Manufacturers.

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