

WEST VIRGINIA LEGISLATURE

2022 REGULAR SESSION

Introduced

Senate Bill 327

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 Tax Department to promulgate a legislative rule relating to vendor
3 absorption or assumption of sales and use tax.

Be it enacted by the Legislature of West Virginia:

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

§64-7-1. Tax Department.

1 The legislative rule filed in the State Register on July 8, 2021, authorized under the
2 authority of §11-15A-8 of this code, relating to the Tax Department (Vendor Absorption or
3 Assumption of Sales and Use Tax, [110 CSR 15M](#)), is authorized.

NOTE: The purpose of this bill is to authorize the Tax Department to promulgate a legislative rule relating to Vendor Absorption or Assumption of Sales and Use Tax.

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