West Virginia Legislature

2023 REGULAR SESSION

Introduced

Senate Bill 354

BY Senator Woodrum

[Introduced January 20, 2023; referred   
to the Committee on the Judiciary]

A BILL to amend and reenact §64-7-1 of the Code of West Virginia, 1931, as amended, relating to authorizing the Tax Department to promulgate a legislative rule relating to municipal sales and use tax administration.

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.

The legislative rule filed in the State Register on July 26, 2022, authorized under the authority of §11-10-11c of this code, modified by the Tax Department to meet the objections of the Legislative Rule-Making Review Committee and refiled in the State Register on September 26, 2022, relating to the Tax Department (municipal sales and use tax administration, [110 CSR 28](http://apps.sos.wv.gov/adlaw/csr/rule.aspx?rule=110-28)), is authorized.

NOTE: The purpose of this bill is to authorize the Tax Department to promulgate a legislative rule relating to municipal sales and use tax administration.

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