WEST VIRGINIA LEGISLATURE

2024 REGULAR SESSION

Introduced

House Bill 4081

By Delegate Smith

[Introduced January 10, 2024; Referred to

Committee on Finance then the Judiciary]

A BILL to amend and reenact §64-7-1 of the Code of West Virginia, 1931, as amended, relating to authorizing the West Virginia Tax Department to promulgate a legislative rule relating to citizen tax credit for property taxes paid.

Be it enacted by the Legislature of West Virginia:

ARTICLE 7. Authorization for Department of revenue to promulgate legislative rules.

§64-7-1. West Virginia Tax Department.

The legislative rule filed in the State Register on December 30, 2022, authorized under the authority of §29A-3-19 of this code, modified by the West Virginia Tax Department to meet the objections of the Legislative Rule-Making Review Committee and refiled in the State Register on August 21, 2023, relating to the West Virginia Tax Department (citizen tax credit for property taxes paid, [110 CSR 21B](http://apps.sos.wv.gov/adlaw/csr/rule.aspx?rule=110-21B)), is authorized.

NOTE: The purpose of this bill is to authorize the West Virginia Tax Department to promulgate a legislative rule relating to citizen tax credit for property taxes paid.

Strike-throughs indicate language that would be stricken from a heading or the present law and underscoring indicates new language that would be added.