West Virginia Legislature

2024 REGULAR SESSION

Introduced

House Bill 4083

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 administration of tax on purchases of wine and liquor inside and outside of municipalities.

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 §60-3-9d 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 (administration of tax on purchases of wine and liquor inside and outside of municipalities, [110 CSR 49](http://apps.sos.wv.gov/adlaw/csr/rule.aspx?rule=110-49)), is authorized.

NOTE: The purpose of this bill is to authorize the West Virginia Tax Department to promulgate a legislative rule relating to administration of tax on purchases of wine and liquor inside and outside of municipalities.

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