

# **WEST VIRGINIA LEGISLATURE**

## **2025 REGULAR SESSION**

### **House Bill 2271**

BY Delegate D. Smith

Introduced February 12, 2025; referred to the

Committee on Finance

1 A BILL to amend and reenact §64-7-1 of the Code of West Virginia, 1931, as amended, relating to  
2 authorizing the State Tax Department to promulgate a legislative rule relating to  
3 consumers sales and service tax and use tax - drugs, durable medical goods, mobility  
4 enhancing equipment and prosthetic devices per se exemption; motor vehicles per se  
5 exemption.

*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 March 11, 2024, authorized under the  
2 authority of §11-10-5 of this code, relating to the State Tax Department (consumers sales and  
3 service tax and use tax - drugs, durable medical goods, mobility enhancing equipment and  
4 prosthetic devices per se exemption; motor vehicles per se exemption, [110 CSR 15C](#)), is  
5 authorized.

NOTE: The purpose of this bill is to authorize the State Tax Department to promulgate a legislative rule relating to consumers sales and service tax and use tax - drugs, durable medical goods, mobility enhancing equipment and prosthetic devices per se exemption; motor vehicles per se exemption.

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