

WEST VIRGINIA LEGISLATURE

2025 REGULAR SESSION

Introduced

Senate Bill 349

By Senator Woodrum

[Introduced February 13, 2025; 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 to
2 authorizing the State Tax Department to promulgate a legislative rule relating to payment
3 of taxes by electronic funds transfer.

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 March 11, 2024, authorized under the
2 authority of §11-10-5t of this code, modified by the State Tax Department to meet the objections of
3 the Legislative Rule-Making Review Committee and refiled in the State Register on September 3,
4 2024, relating to the State Tax Department (payment of taxes by electronic funds transfer, [110](#)
5 [CSR 10F](#)), is authorized.

NOTE: The purpose of this bill is to authorize the State Tax Department to promulgate a legislative rule relating to payment of taxes by electronic funds transfer.

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