

WEST VIRGINIA LEGISLATURE

2025 REGULAR SESSION

Introduced

Senate Bill 351

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
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.