

WEST VIRGINIA LEGISLATURE

2025 REGULAR SESSION

Introduced

Senate Bill 352

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 the
3 exchange of information pursuant to written agreement.

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 (exchange of information
3 pursuant to written agreement, [110 CSR 50C](#)), is authorized.

NOTE: The purpose of this bill is to authorize the State Tax Department to promulgate a legislative rule relating to exchange of information pursuant to written agreement.

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