

WEST VIRGINIA LEGISLATURE

2026 REGULAR SESSION

Introduced

House Bill 4254

By Delegate D. Smith

[Introduced January 14, 2026; 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 Tax Department to promulgate a legislative rule relating to a tax credit for
3 providing vehicles to low-income workers.

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**
The legislative rule filed in the State Register on March 31, 2025, authorized under the authority of §11-13FF-5 of this code, modified by the Tax Department to meet the objections of the Legislative Rule-Making Review Committee and refiled in the State Register on August 26, 2025, relating to the Tax Department (tax credit for providing vehicles to low-income workers, [110 CSR 13FF](#)), is authorized.

NOTE: The purpose of this bill is to authorize the Tax Department to promulgate a legislative rule relating to tax credit for providing vehicles to low-income workers.

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