

WEST VIRGINIA LEGISLATURE

2026 REGULAR SESSION

Introduced

House Bill 4257

BY Delegate D. Smith

[Introduced ; referred
to the Committee on the]

- 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 commercial
3 patent incentives tax credits.

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 July 25, 2025, authorized under the
2 authority of §11-13AA-10 of this code, relating to the Tax Department (commercial patent
3 incentives tax credits, 110 CSR 13Q), is authorized.

NOTE: The purpose of this bill is to authorize the Tax Department to promulgate a legislative rule relating to commercial patent incentives tax credits.

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