

# **WEST VIRGINIA LEGISLATURE**

## **2026 REGULAR SESSION**

**Introduced**

### **House Bill 4261**

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 preneed  
3 cemetery companies.

*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 §5F-2-2 of this code, relating to the Tax Department (preneed cemetery companies,  
3 [110 CSR 36](#)), is authorized.

NOTE: The purpose of this bill is to authorize the Tax Department to promulgate a legislative rule relating to preneed cemetery companies.

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