

# **WEST VIRGINIA LEGISLATURE**

## **2026 REGULAR SESSION**

**Introduced**

**Senate Bill 300**

BY Senator Rucker

[Introduced January 15, 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 the valuation of  
3 public utility property for ad valorem property tax purposes.

*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 §11-1C-5 of this code, modified by the Tax Department to meet the objections of the  
3 Legislative Rule-Making Review Committee and refiled in the State Register on September 24,  
4 2025, relating to the Tax Department (valuation of public utility property for ad valorem property tax  
5 purposes, 110 CSR 01M), is authorized.

NOTE: The purpose of this bill is to authorize the Tax Department to promulgate a legislative rule relating to the valuation of public utility property for ad valorem property tax.

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