

# **WEST VIRGINIA LEGISLATURE**

## **2026 REGULAR SESSION**

**Introduced**

### **Senate Bill 302**

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 Downstream  
3 Natural Gas Manufacturing Investment Tax Credit.

*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 March 31, 2025, authorized under the  
2 authority of §11-13GG-16 of this code, relating to the Tax Department (Downstream Natural Gas  
3 Manufacturing Investment Tax Credit, 110 CSR 13GG), is authorized.

NOTE: The purpose of this bill is to authorize the Tax Department to promulgate a legislative rule relating to Downstream Natural Gas Manufacturing Investment Tax Credit.

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