

WEST VIRGINIA LEGISLATURE

2026 REGULAR SESSION

Introduced

Senate Bill 306

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 soft drinks
3 tax.

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 §11-10-5 of this code, relating to the Tax Department (Soft Drinks Tax, 110 CSR 19), is
3 authorized.

NOTE: The purpose of this bill is to authorize the Tax Department to promulgate a legislative rule relating to Soft Drinks Tax.

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