

WEST VIRGINIA LEGISLATURE

2026 REGULAR SESSION

Introduced

Senate Bill 308

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 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.