

WEST VIRGINIA LEGISLATURE

SENATE JOURNAL

EIGHTY-FIFTH LEGISLATURE
REGULAR SESSION, 2021
FORTY-EIGHTH DAY

Charleston, West Virginia, Monday, March 29, 2021

The Senate met at 11:04 a.m.

(Senator Blair, Mr. President, in the Chair.)

Prayer was offered by Tanner Keen, Senate Intern for the Committee on Transportation and Infrastructure and the Committee on Banking and Insurance, Wheeling, West Virginia.

The Senate was then led in recitation of the Pledge of Allegiance by the Honorable Patricia Puertas Rucker, a senator from the sixteenth district.

Pending the reading of the Journal of Saturday, March 27, 2021,

At the request of Senator Martin, unanimous consent being granted, the Journal was approved and the further reading thereof dispensed with.

The Senate proceeded to the second order of business and the introduction of guests.

The Senate then proceeded to the third order of business.

Executive Communications

The Clerk then presented the following communications from His Excellency, the Governor, regarding bills approved by him:



Jim Justice
Governor of West Virginia

March 27, 2021

The Honorable Lee Cassis, Clerk
West Virginia Senate
State Capitol
Charleston, West Virginia 25305

Dear Mr. Clerk:

Enclosed for filing in your office, pursuant to the provisions of law, are the following bills:

Committee Substitute for Senate Bill No. Two Hundred Ninety-Five (295), which was presented to me on March 22, 2012.

Senate Bill No. Four Hundred Four (404), which was presented to me on March 22, 2012.

You will note that I have approved these bills on March 27, 2021.

Sincerely,

A handwritten signature in blue ink that reads "Jim Justice".

Jim Justice
Governor

JJ/mh

cc: The Honorable Stephen J. Harrison, Clerk



Jim Justice
Governor of West Virginia

March 27, 2021

The Honorable Stephen J. Harrison, Clerk
West Virginia House of Delegates
State Capitol
Charleston, West Virginia 25305

Dear Mr. Clerk:

Enclosed for filing in your office, pursuant to the provisions of law, are the following bills:

Committee Substitute for House Bill No. Two Thousand Six (2006), which was presented to me on March 22, 2021.

Committee Substitute for House Bill No. Two Thousand Eight (2008), which was presented to me on March 22, 2021.

Committee Substitute for House Bill No. Two Thousand Thirteen (2013), which was presented to me on March 22, 2012.

You will note that I have approved these bills on March 27, 2021.

Sincerely,

A handwritten signature in black ink, appearing to read "Jim Justice".

Jim Justice
Governor

JJ/mh

cc: The Honorable Lee Cassis

The Senate proceeded to the fourth order of business.

Senator Maynard, from the Joint Committee on Enrolled Bills, submitted the following report, which was received:

Your Joint Committee on Enrolled Bills has examined, found truly enrolled, and on the 29th day of March, 2021, presented to His Excellency, the Governor, for his action, the following bill, signed by the President of the Senate and the Speaker of the House of Delegates:

(Com. Sub. for S. B. 517), Relating to sunset provisions of legislative rules.

Respectfully submitted,

Mark R. Maynard,
Chair, Senate Committee.
Dean Jeffries,
Chair, House Committee.

Senator Trump, from the Committee on the Judiciary, submitted the following report, which was received:

Your Committee on the Judiciary has had under consideration

Senate Bill 302, Prohibiting gender-based price discrimination.

And reports back a committee substitute for same with the following title:

Com. Sub. for Senate Bill 302 (originating in the Committee on the Judiciary)—A Bill to amend the Code of West Virginia, 1931, as amended, by adding thereto a new section, designated §47-11A-15, relating to unfair trade practices; prohibiting pricing goods and services on the basis of gender; authorizing the Attorney General to bring civil action on behalf of residents of the state against offenders; and providing definitions.

Senate Bill 677, Relating generally to miners' safety, health, and training standards.

And reports back a committee substitute for same with the following title:

Com. Sub. for Senate Bill 677 (originating in the Committee on the Judiciary)—A Bill to amend and reenact §22A-1-2 and §22A-1-12 of the Code of West Virginia, 1931, as amended; to amend and reenact §22A-2-33, §22A-2-40, §22A-2-46, and §22A-2-70 of said code; and to amend and reenact §22A-9-1 of said code, all relating to miners' safety, health and training standards; updating language regarding capacitors used for power correction, electrical work performed on low, medium, or high voltage circuits or equipment, and the use of gas-detecting devices; making technical corrections; authorizing the director to terminate tenured mine inspectors; providing for a hearing process related to a mine inspector's termination; and clarifying the hearing process related to a mine inspector's suspension.

And,

Senate Bill 702, Relating to involuntary hospitalization, competency, and criminal responsibility of persons charged or convicted of certain crimes.

And reports back a committee substitute for same with the following title:

Com. Sub. for Senate Bill 702 (originating in the Committee on the Judiciary)—A Bill to repeal §27-6A-12 of the Code of West Virginia, 1931, as amended; to amend and reenact §27-6A-1, §27-6A-2, §27-6A-3, §27-6A-4, §27-6A-5, §27-6A-6, §27-6A-8, and §27-6A-10 of said code; and to amend said code by adding thereto a new section, designated §27-6A-13, all relating generally to criminal competency, and criminal responsibility of persons charged with or found not guilty of a crime by reason of mental illness; defining terms; allowing initial forensic evaluation of a defendant at a state mental health facility or state hospital under certain circumstances; adding criteria for evaluation or report by a qualified forensic evaluator; use of outpatient competency restoration services or inpatient management to attain competency; records to be made available to chief medical officer; modifying the time for the completion of proceedings; updating outdated language in the code; creating criteria for competency restoration treatment; establishing maximum time periods for competency restoration treatment of persons charged with crimes involving nonviolent misdemeanors, nonviolent felonies, and violent misdemeanors and violent felonies; providing procedure for a court to review commitment status of persons committed to an inpatient mental health facility or state hospital prior to effective date of current amendments; providing for evaluation and disposition of a person found not guilty by reason of mental illness; providing for conditional release; procedures relating to an acquittee who violates terms of conditional release; repealing section requiring study and reporting; requiring Department of Health and Human Resources to pay for competency restoration in certain circumstances; establishing the Dangerousness Assessment Review Board; specifying membership and duties of board; establishing internal effective dates; and authorizing the West Virginia Department of Health and Human Resources to propose legislative rules and emergency rules.

With the recommendation that the three committee substitutes do pass.

Respectfully submitted,

Charles S. Trump IV,
Chair.

At the request of Senator Takubo, unanimous consent being granted, the bills (Com. Sub. for S. B. 302, 677, and 702) contained in the preceding report from the Committee on the Judiciary were each taken up for immediate consideration, read a first time, and ordered to second reading.

Senator Tarr, from the Committee on Finance, submitted the following report, which was received:

Your Committee on Finance has had under consideration

Com. Sub. for Senate Bill 335 (originating in the Committee on Education), Making PROMISE scholarships available for students at accredited community and technical college.

And reports back a committee substitute for same with the following title:

Com. Sub. for Com. Sub. for Senate Bill 335 (originating in the Committee on Finance)—A Bill to amend and reenact §18C-9-4 of the Code of West Virginia, 1931, as amended, relating to the West Virginia Invests Grant Program, modifying the eligible costs which for which the grants may be used; providing program fees must be approved by Council for Community and Technical

College Education; and providing that mandatory drug tests may be given at the beginning of the academic year or initial academic period.

With the recommendation that the committee substitute for committee substitute do pass.

Respectfully submitted,

Eric J. Tarr,
Chair.

At the request of Senator Takubo, unanimous consent being granted, the bill (Com. Sub. for Com. Sub. for S. B. 335) contained in the preceding report from the Committee on Finance was taken up for immediate consideration, read a first time, and ordered to second reading.

Senator Tarr, from the Committee on Finance, submitted the following report, which was received:

Your Committee on Finance has had under consideration

Com. Sub. for Senate Bill 464 (originating in the Committee on Economic Development), Developing and implementing program to regulate source-separated organic material waste.

And reports back a committee substitute for same with the following title:

Com. Sub. for Com. Sub. for Senate Bill 464 (originating in the Committee on Finance)—A Bill to amend the Code of West Virginia, 1931, as amended by adding thereto a new section, designated §22-15-24, relating to composting; clarifying that the composting of all organic materials, including food waste, is permissible; and requiring compost products sold to comply with the West Virginia Fertilizer Law.

With the recommendation that the committee substitute for committee substitute do pass.

Respectfully submitted,

Eric J. Tarr,
Chair.

At the request of Senator Takubo, unanimous consent being granted, the bill (Com. Sub. for Com. Sub. for S. B. 464) contained in the preceding report from the Committee on Finance was taken up for immediate consideration, read a first time, and ordered to second reading.

Senator Blair (Mr. President), from the Committee on Rules, submitted the following report, which was received:

Your Committee on Rules has had under consideration

Eng. Senate Bill 486, Relating to powers and duties of Chief Technology Officer.

Now on third reading, having been referred to the Committee on Rules on March 24, 2021;

And reports the same back with the recommendation that it do pass.

Respectfully submitted,

Craig Blair,
Chair ex officio.

Senator Trump, from the Committee on the Judiciary, submitted the following report, which was received:

Your Committee on the Judiciary has had under consideration

Com. Sub. for Senate Bill 542 (originating in the Committee on Energy, Industry, and Mining), Relating to Public Energy Authority Act of WV.

And reports back a committee substitute for same with the following title:

Com. Sub. for Com. Sub. for Senate Bill 542 (originating in the Committee on the Judiciary)—A Bill to amend the Code of West Virginia, 1931, as amended, by adding thereto a new section, designated §24-1-1c; to amend said code by adding thereto a new section, designated §24-2-1q; and to amend said code by adding thereto a new section, designated §24-2-21; all relating to the Public Service Commission; making legislative findings; requiring that all public electric utilities maintain a contract for a 30 day aggregate fuel supply for the remainder of the life of existing coal-fired plants; and requiring that public electric utilities provide advance notice of retirement, shutdown, or sale of electricity-generating units.

With the recommendation that the committee substitute for committee substitute do pass.

Respectfully submitted,

Charles S. Trump IV,
Chair.

At the request of Senator Takubo, unanimous consent being granted, the bill (Com. Sub. for Com. Sub. for S. B. 542) contained in the preceding report from the Committee on the Judiciary was taken up for immediate consideration, read a first time, and ordered to second reading.

Senator Tarr, from the Committee on Finance, submitted the following report, which was received:

Your Committee on Finance has had under consideration

Com. Sub. for Senate Bill 550, Providing counties with authority to impose county sales and use tax of up to one percent under certain circumstances.

Com. Sub. for Senate Bill 613, Adding classification and base salaries of certain civilian employees of State Police Forensic Laboratory.

And,

Com. Sub. for Senate Bill 663, Providing fee for processing of criminal bonds.

And reports the same back with the recommendation that they each do pass.

Respectfully submitted,

Eric J. Tarr,
Chair.

At the request of Senator Takubo, unanimous consent being granted, the bills (Com. Sub. for S. B. 550, 613, and 663) contained in the preceding report from the Committee on Finance were each taken up for immediate consideration, read a first time, and ordered to second reading.

Senator Tarr, from the Committee on Finance, submitted the following report, which was received:

Your Committee on Finance has had under consideration

Senate Bill 661, Permitting retailers to assume sales or use tax assessed on tangible personal property.

And has amended same.

And reports the same back with the recommendation that it do pass, as amended.

Respectfully submitted,

Eric J. Tarr,
Chair.

At the request of Senator Takubo, unanimous consent being granted, the bill (S. B. 661) contained in the preceding report from the Committee on Finance was taken up for immediate consideration, read a first time, and ordered to second reading.

Senator Tarr, from the Committee on Finance, submitted the following report, which was received:

Your Committee on Finance has had under consideration

Senate Bill 718 (originating in the Committee on Finance)—A Bill to amend the Code of West Virginia, 1931, by amending §11-13EE-2, §11-13EE-3, §11-13EE-5, and §11-13EE-16, all relating generally to the Coal Severance Tax Rebate; defining terms; providing for rebate of severance tax when capital investment made in new machinery and equipment directly used in severance of coal, or in coal preparation and processing plants; providing rules and procedures for claiming rebate and transfer to successors; and providing that changes clarifying application of rebate are to be applied retroactive to capital investments placed into service after the original effective date of this Article.

And reports the same back with the recommendation that it do pass.

Respectfully submitted,

Eric J. Tarr,
Chair.

Senator Takubo requested unanimous consent that the bill (S. B. 718) contained in the preceding report from the Committee on Finance be taken up for immediate consideration.

Which consent was not granted, Senator Unger objecting.

Thereafter, on motion of Senator Takubo, the bill (S. B. 718) contained in the preceding report from the Committee on Finance was taken up for immediate consideration, read a first time, and ordered to second reading.

Senator Tarr, from the Committee on Finance, submitted the following report, which was received:

Your Committee on Finance has had under consideration

Eng. Com. Sub. for House Bill 2014, Relating to role of the Legislature in appropriating federal funds.

And has amended same.

And reports the same back with the recommendation that it do pass, as amended.

Respectfully submitted,

Eric J. Tarr,
Chair.

The Senate proceeded to the sixth order of business.

Senator Takubo offered the following resolution:

Senate Resolution 31—Designating the month of March as National Social Work Month.

Whereas, The theme of Social Work Month 2021 is Social Workers Are Essential, which describes the heroic contributions of the social work profession to our state and nation; and

Whereas, The social work profession is among the fastest growing professions in the United States, with nearly 800,000 people expected to be employed as social workers by 2028; and

Whereas, Wherever they work, whether in mental health, child welfare, health care, private practice, schools, public service, businesses, religious or nonprofit organizations, or communities, social workers empower people to live to their fullest potential by improving human well-being and helping people achieve self-sufficiency, especially the most vulnerable among us; and

Whereas, Social workers are one of the largest groups of mental health care providers in the nation, applying evidence-based techniques to help people overcome substance use disorders and mental conditions such as depression and anxiety; and

Whereas, Social workers are always present in times of crisis, such as the current pandemic, to help people overcome deeply personal issues such as illness and grief, and helping communities recover from disasters such as fires and floods; and

Whereas, Social workers help society live up to its highest ideals by advocating for the rights for all people regardless of race, class, gender, identity, expression, culture, or religion; and

Whereas, Social workers stand ready to assist West Virginia and the nation to overcome present and future challenges, such as poverty, mental illness, substance abuse, racial injustice, and social and health inequities; therefore, be it

Resolved by the Senate:

That the Senate designates the month of March as National Social Work Month; and, be it

Further Resolved, That the Senate hereby recognizes West Virginia social workers for their dedication and commitment to promoting the well-being of all West Virginians; and, be it

Further Resolved, That the Clerk is hereby directed to forward a copy of this resolution to the West Virginia Chapter of the National Association of Social Workers and the Secretary of the West Virginia Department of Health and Human Resources.

Which, under the rules, lies over one day.

The Senate proceeded to the eighth order of business.

Eng. Com. Sub. for Senate Bill 401, Relating to WV Consumer Credit and Protection Act.

On third reading, coming up in regular order, was read a third time and put upon its passage.

Senators Trump and Nelson, respectively, requested rulings from the Chair as to whether they should be excused from voting under Rule 43 of the Rules of the Senate.

The Chair replied that any impact on Senators Trump and Nelson would be as members of a class of persons and that they would be required to vote.

On the passage of the bill, the yeas were: Azinger, Baldwin, Beach, Boley, Caputo, Clements, Grady, Hamilton, Ihlenfeld, Jeffries, Karnes, Lindsay, Martin, Maynard, Nelson, Phillips, Plymale, Roberts, Romano, Rucker, Smith, Stollings, Stover, Swope, Sypolt, Takubo, Tarr, Trump, Unger, Weld, Woelfel, Woodrum, and Blair (Mr. President)—33.

The nays were: None.

Absent: Maroney—1.

So, a majority of all the members present and voting having voted in the affirmative, the President declared the bill (Eng. Com. Sub. for S. B. 401) passed.

On motion of Senator Trump, the following amendment to the title of the bill was reported by the Clerk and adopted:

Eng. Com. Sub. for Senate Bill 401—A Bill to amend and reenact §46A-6-105 of the Code of West Virginia, 1931, as amended; and to amend and reenact §46A-8-101 of said code, all relating to the Consumer Credit and Protection Act; excluding time, savings, and demand accounts offered by a bank from general consumer protection claims; and providing for an effective date.

Ordered, That the Clerk communicate to the House of Delegates the action of the Senate and request concurrence therein.

Eng. Senate Bill 488, Relating to distributing hotel occupancy tax to convention and visitor's bureaus.

On third reading, coming up in regular order, was read a third time and put upon its passage.

Senator Woodrum requested a ruling from the Chair as to whether he should be excused from voting under Rule 43 of the Rules of the Senate as he serves as member of the Board of Directors of the Convention and Visitors Bureau.

The Chair replied that any impact on Senator Woodrum would be as a member of a class of persons and that he would be required to vote.

On the passage of the bill, the yeas were: Azinger, Baldwin, Beach, Boley, Caputo, Clements, Grady, Hamilton, Ihlenfeld, Jeffries, Karnes, Lindsay, Martin, Maynard, Nelson, Phillips, Plymale, Roberts, Romano, Rucker, Smith, Stollings, Stover, Swope, Sypolt, Takubo, Tarr, Trump, Unger, Weld, Woelfel, Woodrum, and Blair (Mr. President)—33.

The nays were: None.

Absent: Maroney—1.

So, a majority of all the members present and voting having voted in the affirmative, the President declared the bill (Eng. S. B. 488) passed with its title.

Ordered, That the Clerk communicate to the House of Delegates the action of the Senate and request concurrence therein.

Eng. Senate Bill 588, Requiring county boards of education and county superintendents to comply with instructions of State Board of Education.

Having been read a third time on Saturday, March 27, 2021, and now coming up in regular order, was reported by the Clerk.

At the request of Senator Rucker, unanimous consent was granted to offer an amendment to the bill on third reading.

Thereupon, on motion of Senator Rucker, the following amendment to the bill was reported by the Clerk:

On page two, section nineteen, lines four through nineteen, by striking out all of subsection (b) and inserting in lieu thereof a new subsection (b), to read as follows:

(b) If the Board of School Finance finds that the action of a county board or county superintendent does not comply with state law or state board policy, and that the noncompliance could adversely impact the delivery of a thorough and equitable education to all students in the county, the Board of School Finance may require the following action during the periods of noncompliance:

(1) Approval of meeting agendas by the Board of School Finance;

(2) Attendance by the Board of School Finance or designee at county board meetings; and

(3) Approval by the Board of School Finance of county level expenditures.

Following discussion,

The question being on the adoption of Senator Rucker's amendment to the bill, the same was put and prevailed.

The bill, as just amended, was again ordered to engrossment.

Engrossed Senate Bill 588 was then read a third time and put upon its passage.

Pending discussion,

The question being "Shall Engrossed Senate Bill 588 pass?"

On the passage of the bill, the yeas were: Azinger, Boley, Clements, Grady, Hamilton, Karnes, Martin, Maynard, Nelson, Phillips, Roberts, Rucker, Smith, Swope, Sypolt, Takubo, Tarr, Trump, Weld, Woodrum, and Blair (Mr. President)—21.

The nays were: Baldwin, Beach, Caputo, Ihlenfeld, Jeffries, Lindsay, Plymale, Romano, Stollings, Stover, Unger, and Woelfel—12.

Absent: Maroney—1.

So, a majority of all the members present and voting having voted in the affirmative, the President declared the bill (Eng. S. B. 588) passed.

On motion of Senator Rucker, the following amendment to the title of the bill was reported by the Clerk and adopted:

Eng. Senate Bill 588—A Bill to amend and reenact §18-9B-17, §18-9B-18, and §18-9B-19 of the Code of West Virginia, 1931, as amended, all relating to requiring county boards of education and county superintendents to comply with the instructions of the State Board of Education; expanding remedies that may be used to enforce certain orders of the State Board of School Finance when a county board of education fails or refuses to comply; expanding circumstances under which the State Board of School Finance can withhold payment of state aid from a county board; allowing, under certain circumstances of noncompliance with state law or State Board of Education policy, the State Board of School Finance to require certain actions during the periods of noncompliance; and requiring the State Board of School Finance to report certain actions of enforcement against a county board to the State Board of Education at its next meeting.

Ordered, That the Clerk communicate to the House of Delegates the action of the Senate and request concurrence therein.

Eng. Com. Sub. for Senate Bill 603, Authorizing new market entrants to conduct remote sports wagering and remote interactive wagering.

On third reading, coming up in regular order, was reported by the Clerk.

At the request of Senator Takubo, unanimous consent being granted, the bill was referred to the Committee on Rules.

Eng. Com. Sub. for Senate Bill 634, Requiring training of certain officers for persons with autism spectrum disorder.

On third reading, coming up in regular order, was read a third time and put upon its passage.

Pending discussion,

The question being “Shall Engrossed Committee Substitute for Senate Bill 634 pass?”

On the passage of the bill, the yeas were: Azinger, Baldwin, Beach, Boley, Caputo, Clements, Grady, Hamilton, Ihlenfeld, Jeffries, Karnes, Lindsay, Martin, Maynard, Nelson, Phillips, Plymale, Roberts, Romano, Rucker, Smith, Stollings, Stover, Swope, Sypolt, Takubo, Tarr, Trump, Unger, Weld, Woelfel, Woodrum, and Blair (Mr. President)—33.

The nays were: None.

Absent: Maroney—1.

So, a majority of all the members present and voting having voted in the affirmative, the President declared the bill (Eng. Com. Sub. for S. B. 634) passed with its title.

Ordered, That the Clerk communicate to the House of Delegates the action of the Senate and request concurrence therein.

Eng. Com. Sub. for Senate Bill 660, Providing for cooperation between law-enforcement agencies and military authorities.

On third reading, coming up in regular order, was read a third time and put upon its passage.

On the passage of the bill, the yeas were: Azinger, Baldwin, Beach, Boley, Caputo, Clements, Grady, Hamilton, Ihlenfeld, Jeffries, Lindsay, Martin, Maynard, Nelson, Phillips, Plymale, Roberts, Romano, Rucker, Smith, Stollings, Stover, Swope, Sypolt, Takubo, Tarr, Trump, Unger, Weld, Woelfel, Woodrum, and Blair (Mr. President)—32.

The nays were: Karnes—1.

Absent: Maroney—1.

So, a majority of all the members present and voting having voted in the affirmative, the President declared the bill (Eng. Com. Sub. for S. B. 660) passed with its title.

Ordered, That the Clerk communicate to the House of Delegates the action of the Senate and request concurrence therein.

Eng. Com. Sub. for Senate Bill 668, Creating Psychology Interjurisdictional Compact.

On third reading, coming up in regular order, was read a third time and put upon its passage.

Pending discussion,

At the request of Senator Stollings, unanimous consent being granted, the bill was laid over one day, retaining its place on the calendar.

Eng. Senate Bill 713, Relating generally to inmate good time.

On third reading, coming up in regular order, was read a third time and put upon its passage.

On the passage of the bill, the yeas were: Azinger, Baldwin, Beach, Boley, Caputo, Clements, Grady, Hamilton, Ihlenfeld, Jeffries, Karnes, Lindsay, Martin, Maynard, Nelson, Phillips, Plymale, Roberts, Romano, Rucker, Smith, Stollings, Stover, Swope, Sypolt, Takubo, Tarr, Trump, Unger, Weld, Woelfel, Woodrum, and Blair (Mr. President)—33.

The nays were: None.

Absent: Maroney—1.

So, a majority of all the members present and voting having voted in the affirmative, the President declared the bill (Eng. S. B. 713) passed with its title.

Ordered, That the Clerk communicate to the House of Delegates the action of the Senate and request concurrence therein.

Eng. Com. Sub. for House Bill 2260, Relating to procurement of child placing services.

On third reading, coming up in regular order, was reported by the Clerk.

At the request of Senator Takubo, unanimous consent being granted, the bill was laid over one day, retaining its place on the calendar.

Eng. Com. Sub. for House Bill 2290, Initiating a State Employment First Policy to facilitate integrated employment of disabled persons.

On third reading, coming up in regular order, was read a third time and put upon its passage.

On the passage of the bill, the yeas were: Azinger, Baldwin, Beach, Boley, Caputo, Clements, Grady, Hamilton, Ihlenfeld, Jeffries, Karnes, Lindsay, Martin, Maynard, Nelson, Phillips, Plymale, Roberts, Romano, Rucker, Smith, Stollings, Stover, Swope, Sypolt, Takubo, Tarr, Trump, Unger, Weld, Woelfel, Woodrum, and Blair (Mr. President)—33.

The nays were: None.

Absent: Maroney—1.

So, a majority of all the members present and voting having voted in the affirmative, the President declared the bill (Eng. Com. Sub. for H. B. 2290) passed.

The following amendment to the title of the bill, from the Committee on the Workforce, was reported by the Clerk and adopted:

Eng. Com. Sub. for House Bill 2290—A Bill to amend the Code of West Virginia, 1931, as amended, by adding thereto a new article, designated §18-10Q-1, §18-10Q-2, §18-10Q-3, §18-10Q-4, and §18-10Q-5; all relating to initiating a State Employment First Policy to facilitate

integrated employment of disabled persons; providing legislative findings; establishing a taskforce to develop a State Employment First Policy; providing for implementation of the State Employment First Policy; providing definitions for “competitive employment”, “customized employment”, and “integrated employment”; and incorporating a sunset provision.

Ordered, That the Clerk communicate to the House of Delegates the action of the Senate and request concurrence therein.

Eng. House Bill 2897, Expiring funds to the balance of the Department of Commerce.

On third reading, coming up in regular order, was read a third time and put upon its passage.

On the passage of the bill, the yeas were: Azinger, Baldwin, Beach, Boley, Caputo, Clements, Grady, Hamilton, Ihlenfeld, Jeffries, Karnes, Lindsay, Martin, Maynard, Nelson, Phillips, Plymale, Roberts, Romano, Rucker, Smith, Stollings, Stover, Swope, Sypolt, Takubo, Tarr, Trump, Unger, Weld, Woelfel, Woodrum, and Blair (Mr. President)—33.

The nays were: None.

Absent: Maroney—1.

So, a majority of all the members elected to the Senate having voted in the affirmative, the President declared the bill (Eng. H. B. 2897) passed with its title.

Senator Takubo moved that the bill take effect from passage.

On this question, the yeas were: Azinger, Baldwin, Beach, Boley, Caputo, Clements, Grady, Hamilton, Ihlenfeld, Jeffries, Karnes, Lindsay, Martin, Maynard, Nelson, Phillips, Plymale, Roberts, Romano, Rucker, Smith, Stollings, Stover, Swope, Sypolt, Takubo, Tarr, Trump, Unger, Weld, Woelfel, Woodrum, and Blair (Mr. President)—33.

The nays were: None.

Absent: Maroney—1.

So, two thirds of all the members elected to the Senate having voted in the affirmative, the President declared the bill (Eng. H. B. 2897) takes effect from passage.

Ordered, That the Clerk communicate to the House of Delegates the action of the Senate.

Eng. House Bill 2899, Making a supplementary appropriation to the Department of Commerce.

On third reading, coming up in regular order, was read a third time and put upon its passage.

On the passage of the bill, the yeas were: Azinger, Baldwin, Beach, Boley, Caputo, Clements, Grady, Hamilton, Ihlenfeld, Jeffries, Karnes, Lindsay, Martin, Maynard, Nelson, Phillips, Plymale, Roberts, Romano, Rucker, Smith, Stollings, Stover, Swope, Sypolt, Takubo, Tarr, Trump, Unger, Weld, Woelfel, Woodrum, and Blair (Mr. President)—33.

The nays were: None.

Absent: Maroney—1.

So, a majority of all the members elected to the Senate having voted in the affirmative, the President declared the bill (Eng. H. B. 2899) passed with its title.

Senator Takubo moved that the bill take effect from passage.

On this question, the yeas were: Azinger, Baldwin, Beach, Boley, Caputo, Clements, Grady, Hamilton, Ihlenfeld, Jeffries, Karnes, Lindsay, Martin, Maynard, Nelson, Phillips, Plymale, Roberts, Romano, Rucker, Smith, Stollings, Stover, Swope, Sypolt, Takubo, Tarr, Trump, Unger, Weld, Woelfel, Woodrum, and Blair (Mr. President)—33.

The nays were: None.

Absent: Maroney—1.

So, two thirds of all the members elected to the Senate having voted in the affirmative, the President declared the bill (Eng. H. B. 2899) takes effect from passage.

Ordered, That the Clerk communicate to the House of Delegates the action of the Senate.

Eng. House Bill 2920, Making a supplementary appropriation to the Department of Health and Human Resources, Division of Health – Laboratory Services Fund.

On third reading, coming up in regular order, was read a third time and put upon its passage.

On the passage of the bill, the yeas were: Azinger, Baldwin, Beach, Boley, Caputo, Clements, Grady, Hamilton, Ihlenfeld, Jeffries, Karnes, Lindsay, Martin, Maynard, Nelson, Phillips, Plymale, Roberts, Romano, Rucker, Smith, Stollings, Stover, Swope, Sypolt, Takubo, Tarr, Trump, Unger, Weld, Woelfel, Woodrum, and Blair (Mr. President)—33.

The nays were: None.

Absent: Maroney—1.

So, a majority of all the members elected to the Senate having voted in the affirmative, the President declared the bill (Eng. H. B. 2920) passed with its title.

Senator Takubo moved that the bill take effect from passage.

On this question, the yeas were: Azinger, Baldwin, Beach, Boley, Caputo, Clements, Grady, Hamilton, Ihlenfeld, Jeffries, Karnes, Lindsay, Martin, Maynard, Nelson, Phillips, Plymale, Roberts, Romano, Rucker, Smith, Stollings, Stover, Swope, Sypolt, Takubo, Tarr, Trump, Unger, Weld, Woelfel, Woodrum, and Blair (Mr. President)—33.

The nays were: None.

Absent: Maroney—1.

So, two thirds of all the members elected to the Senate having voted in the affirmative, the President declared the bill (Eng. H. B. 2920) takes effect from passage.

Ordered, That the Clerk communicate to the House of Delegates the action of the Senate.

The Senate proceeded to the ninth order of business.

Senate Bill 307, Relating generally to in-state tuition rates for certain persons.

On second reading, coming up in regular order, was read a second time and ordered to engrossment and third reading.

Com. Sub. for Senate Bill 360, Allowing poll workers to work full and half days.

On second reading, coming up in regular order, was read a second time and ordered to engrossment and third reading.

Senate Bill 424, Creating fixed income credit for low-income senior citizens.

On second reading, coming up in regular order, was reported by the Clerk.

At the request of Senator Takubo, unanimous consent being granted, the bill was laid over one day, retaining its place on the calendar.

Com. Sub. for Com. Sub. for Senate Bill 470, Limiting release of certain personal information maintained by state agencies.

On second reading, coming up in regular order, was read a second time and ordered to engrossment and third reading.

Com. Sub. for Senate Bill 492, Establishing program for bonding to reclaim abandoned wind and solar generation facilities.

On second reading, coming up in regular order, was read a second time.

On motion of Senator Tarr, the following amendment to the bill was reported by the Clerk and adopted:

On page eight, section five, line one, after the word "the" by striking out the words "Office of the West Virginia Treasurer" and inserting in lieu thereof the words "State Treasury".

The bill (Com. Sub. for S. B. 492), as amended, was then ordered to engrossment and third reading.

Com. Sub. for Senate Bill 508, Relating to public records management and preservation.

On second reading, coming up in regular order, was read a second time and ordered to engrossment and third reading.

Com. Sub. for Senate Bill 530, Establishing causes for revocation, cancellation, or suspension of business registration certificate.

On second reading, coming up in regular order, was read a second time and ordered to engrossment and third reading.

Com. Sub. for Senate Bill 543, Establishing Chuck Yeager Mountain State Medal of Excellence.

On second reading, coming up in regular order, was read a second time and ordered to engrossment and third reading.

Com. Sub. for Senate Bill 635, Requiring State Fire Commission propose rules for sprinkler protection in basements of certain buildings.

On second reading, coming up in regular order, was reported by the Clerk.

At the request of Senator Takubo, unanimous consent being granted, the bill was laid over one day, retaining its place on the calendar.

Com. Sub. for Senate Bill 641, Allowing counties to use severance tax proceeds for litter cleanup programs.

On second reading, coming up in regular order, was read a second time and ordered to engrossment and third reading.

Com. Sub. for Senate Bill 655, Eliminating sunset and legislative audit provisions for certain PSC rules.

On second reading, coming up in regular order, was read a second time and ordered to engrossment and third reading.

Com. Sub. for Com. Sub. for Senate Bill 657, Relating to free expression on state institution of higher education campuses.

On second reading, coming up in regular order, was read a second time.

On motion of Senator Rucker, the following amendment to the bill was reported by the Clerk and adopted:

On page four, section seven, by striking out all of section seven and inserting in lieu thereof a new section seven, to read as follows:

§18B-20- 7. Accountability to the public.

(a) Each state institution of higher education shall publicly post on its website any policies it has enacted regarding protected expressive activity under the First Amendment to the United States Constitution.

(b) Each campus shall report to the Higher Education Policy Commission or the Council for Community and Technical College Education, as applicable, a description of any barriers to, or incidents of disruption of, free expression occurring on campus, including, but not limited to, attempts to block or prohibit speakers and investigations into students or student organizations for their speech. The description shall include the nature of each barrier or incident, as well as what disciplinary action, if any, was taken against members of the campus community determined to be responsible for those specific barriers or incidents involving students and shall be reported without revealing those students' personally identifiable information. Annually, by August 1, the

commission and council shall report to the Legislative Oversight Commission on Education Accountability any barriers or incidents reported to them pursuant to this subsection.

The bill (Com. Sub. for Com. Sub. for S. B. 657), as amended, was then ordered to engrossment and third reading.

Com. Sub. for Senate Bill 671, Appointing Director of Office of Emergency Medical Services.

On second reading, coming up in regular order, was read a second time and ordered to engrossment and third reading.

Senate Bill 674, Clarifying that unpaid restitution does not preclude person from obtaining driver's license.

On second reading, coming up in regular order, was read a second time and ordered to engrossment and third reading.

Com. Sub. for Senate Bill 684, Adding Curator of Division of Arts, Culture, and History as ex officio voting member to Library Commission.

On second reading, coming up in regular order, was read a second time and ordered to engrossment and third reading.

Senate Bill 714, Relating to physician assistant practice act.

On second reading, coming up in regular order, was read a second time and ordered to engrossment and third reading.

Senate Bill 715, Creating Recovery and Hope Act.

On second reading, coming up in regular order, was read a second time and ordered to engrossment and third reading.

Eng. Com. Sub. for House Bill 2026, Relating to the modernization of the collection of income taxes by adopting uniform provisions relating to the mobile workforce.

On second reading, coming up in regular order, was read a second time.

On motion of Senator Ihlenfeld, the following amendment to the bill was reported by the Clerk:

By striking out everything after the enacting clause and inserting in lieu thereof the following:

ARTICLE 21. PERSONAL INCOME TAX.

§11-21-31. Mobile employee exclusion from state source income.

(a) As used in this section:

(1) "Professional athlete" means an athlete who performs services in a professional athletic event for compensation.

(2) “Professional entertainer” means a person who performs services in the professional performing arts for compensation on a per-event basis.

(3) “Public figure” means a person of prominence who performs services at discrete events, such as speeches, public appearances, or similar events, for compensation on a per-event basis.

(b) Compensation subject to withholding pursuant to §11-21-1 *et seq.* of this code, without regard to any withholding tax exception set forth in §11-21-71a of this code, paid to a nonresident individual is exempt from the tax levied under §11-21-1 *et seq.* of this code if all of the following conditions apply:

(1) The compensation is paid for employment duties performed by the individual in this state on thirty or fewer days in the calendar year;

(2) The individual performed employment duties in more than one state during the calendar year;

(3) The compensation is not paid for employment duties performed by the individual in the individual’s capacity as a professional athlete, professional entertainer, or public figure; and

(4) The nonresident individual’s state of residence:

(A) Provides a substantially similar exclusion; or

(B) Does not impose an individual income tax; or

(C) The individual’s income is exempt from taxation by this state under the United States Constitution or federal statute.

(c) Except as otherwise provided in this article, an employer is not required to withhold taxes under §11-21-1 *et seq.* from compensation that is paid to an employee described in subsection (b) of this section: *Provided*, That if, during the calendar year, the number of days an employee spends performing employment duties in this state exceeds the thirty-day threshold described in subsection (b) of this section, an employer shall withhold and remit tax to this state for every day in that calendar year, including the first thirty days, on which the employee performs employment duties in this state.

(d) Special rule for determining liability – For purposes of determining compensation paid and subject to withholding under this section:

(1) If an employer maintains a time and attendance system that tracks where employees perform services on a daily basis, then data from the time and attendance system shall be used. For purposes of this section, time and attendance system means a system:

(A) In which the employee is required, on a contemporaneous basis, to record the work location for every day worked outside of the State where the employment duties are primarily performed; and

(B) That is designed to allow the employer to allocate the employee’s wages for income tax purposes among all states in which the employee performs services.

(2) In all other cases, the employer shall obtain a written statement from the employee of the number of days reasonably expected to be spent performing services in this State during the taxable year. Absent the employer's actual knowledge of fraud or gross negligence by the employee in making the determination or collusion between the employer and the employee to evade tax, the certification so made by the employee and maintained in the employer's books and records shall be prima facie evidence and constitute a rebuttable presumption of the number of days spent performing services in this State.

(e) For purposes of this section, an employee shall be considered present and performing employment duties within this state for a day if the employee performs more of the employee's employment duties in this state than in any other state during that day. Any portion of the day during which the employee is in transit shall not be considered in determining the location of an employee's performance of employment duties.

(f) The provisions of this section shall be effective on January 1, 2022.

ARTICLE 24. CORPORATION NET INCOME TAX.

§11-24-7. Allocation and apportionment.

(a) General. — Any taxpayer having income from business activity which is taxable both in this state and in another state shall allocate and apportion its net income as provided in this section. For purposes of this section, the term "net income" means the taxpayer's federal taxable income adjusted as provided in section six of this article.

(b) "Taxable in another state" defined. — For purposes of allocation and apportionment of net income under this section, a taxpayer is taxable in another state if:

(1) In that state the taxpayer is subject to a net income tax, a franchise tax measured by net income, a franchise tax for the privilege of doing business or a corporation stock tax; or

(2) That state has jurisdiction to subject the taxpayer to a net income tax, regardless of whether, in fact, that state does or does not subject the taxpayer to the tax.

(c) Business activities entirely within West Virginia. — If the business activities of a taxpayer take place entirely within this state, the entire net income of the taxpayer is subject to the tax imposed by this article. The business activities of a taxpayer are considered to have taken place in their entirety within this state if the taxpayer is not "taxable in another state": *Provided*, That for tax years beginning before January 1, 2009, the business activities of a financial organization having its commercial domicile in this state are considered to take place entirely in this state, notwithstanding that the organization may be "taxable in another state": *Provided, however*, That for tax years beginning on or after January 1, 2009, the income from the business activities of a financial organization that are taxable in another state shall be apportioned according to the applicable provisions of this article.

(d) Business activities partially within and partially without West Virginia; allocation of nonbusiness income. — If the business activities of a taxpayer take place partially within and partially without this state and the taxpayer is also taxable in another state, rents and royalties from real or tangible personal property, capital gains, interest, dividends or patent or copyright royalties, to the extent that they constitute nonbusiness income of the taxpayer, shall be allocated as provided in subdivisions (1) through (4), inclusive, of this subsection: *Provided*, That to the

extent the items constitute business income of the taxpayer, they may not be so allocated but they shall be apportioned to this state according to the provisions of subsection (e) of this section and to the applicable provisions of section seven-b of this article.

(1) Net rents and royalties. —

(A) Net rents and royalties from real property located in this state are allocable to this state.

(B) Net rents and royalties from tangible personal property are allocable to this state:

(i) If and to the extent that the property is utilized in this state; or

(ii) In their entirety if the taxpayer's commercial domicile is in this state and the taxpayer is not organized under the laws of or taxable in the state in which the property is utilized.

(C) The extent of utilization of tangible personal property in a state is determined by multiplying the rents and royalties by a fraction, the numerator of which is the number of days of physical location of the property in the state during the rental or royalty period in the taxable year and the denominator of which is the number of days of physical location of the property everywhere during all rental or royalty periods in the taxable year. If the physical location of the property during the rental or royalty period is unknown or unascertainable by the taxpayer, tangible personal property is utilized in the state in which the property was located at the time the rental or royalty payer obtained possession.

(2) Capital gains. —

(A) Capital gains and losses from sales of real property located in this state are allocable to this state.

(B) Capital gains and losses from sales of tangible personal property are allocable to this state if:

(i) The property had a situs in this state at the time of the sale; or

(ii) The taxpayer's commercial domicile is in this state and the taxpayer is not taxable in the state in which the property had a situs.

(C) Capital gains and losses from sales of intangible personal property are allocable to this state if the taxpayer's commercial domicile is in this state.

(D) Gains pursuant to Section 631 (a) and (b) of the Internal Revenue Code of 1986, as amended, from sales of natural resources severed in this state shall be allocated to this state if they are nonbusiness income.

(3) Interest and dividends are allocable to this state if the taxpayer's commercial domicile is in this state. —

(4) Patent and copyright royalties. —

(A) Patent and copyright royalties are allocable to this state:

(i) If and to the extent that the patent or copyright is utilized by the payer in this state; or

(ii) If and to the extent that the patent or copyright is utilized by the payer in a state in which the taxpayer is not taxable and the taxpayer's commercial domicile is in this state.

(B) A patent is utilized in a state to the extent that it is employed in production, fabrication, manufacturing or other processing in the state or to the extent that a patented product is produced in the state. If the basis of receipts from patent royalties does not permit allocation to states or if the accounting procedures do not reflect states of utilization, the patent is utilized in the state in which the taxpayer's commercial domicile is located.

(C) A copyright is utilized in a state to the extent that printing or other publication originates in the state. If the basis of receipts from copyright royalties does not permit allocation to states or if the accounting procedures do not reflect states of utilization, the copyright is utilized in the state in which the taxpayer's commercial domicile is located.

(5) Corporate partner's distributive share. —

(A) Persons carrying on business as partners in a partnership, as defined in Section 761 of the Internal Revenue Code of 1986, as amended, are liable for income tax only in their separate or individual capacities.

(B) A corporate partner's distributive share of income, gain, loss, deduction or credit of a partnership shall be modified as provided in section six of this article for each partnership. For taxable years beginning on or after December 31, 1998, the distributive share shall then be allocated and apportioned as provided in this section using the partnership's property, payroll and sales factors. The sum of that portion of the distributive share allocated and apportioned to this state shall then be treated as distributive share allocated to this state; and that portion of distributive share allocated or apportioned outside this state shall be treated as distributive share allocated outside this state, unless the taxpayer requests or the Tax Commissioner, under subsection (h) of this section requires that the distributive share be treated differently.

(C) This subdivision shall be null and void and of no force or effect for tax years beginning on or after January 1, 2009.

(e) Business activities partially within and partially without this state; apportionment of business income. — All net income, after deducting those items specifically allocated under subsection (d) of this section, shall be apportioned to this state by multiplying the net income by a fraction, the numerator of which is the property factor plus the payroll factor plus two times the sales factor and the denominator of which is four, reduced by the number of factors, if any, having no denominator: Provided, That for tax years beginning on or after January 1, 2022, all net income, after deducting those items specifically allocated under subsection (d) of this section, shall be apportioned to this state by multiplying the net income by the sales factor described in this subsection.

(1) Property factor. — The property factor is a fraction, the numerator of which is the average value of the taxpayer's real and tangible personal property owned or rented and used by it in this state during the taxable year and the denominator of which is the average value of all the taxpayer's real and tangible personal property owned or rented and used by the taxpayer during the taxable year, which is reported on Schedule L Federal Form 1120, plus the average value of all real and tangible personal property leased and used by the taxpayer during the taxable year.

(2) Value of property. — Property owned by the taxpayer shall be valued at its original cost, adjusted by subsequent capital additions or improvements thereto and partial disposition thereof, by reason of sale, exchange, abandonment, etc.: *Provided*, That where records of original cost are unavailable or cannot be obtained without unreasonable expense, property shall be valued at original cost as determined under rules of the Tax Commissioner. Property rented by the taxpayer from others shall be valued at eight times the annual rental rate. The term “net annual rental rate” is the annual rental paid, directly or indirectly, by the taxpayer, or for its benefit, in money or other consideration for the use of property and includes:

(A) Any amount payable for the use of real or tangible personal property, or any part of the property, whether designated as a fixed sum of money or as a percentage of sales, profits or otherwise.

(B) Any amount payable as additional rent or in lieu of rents, such as interest, taxes, insurance, repairs or any other items which are required to be paid by the terms of the lease or other arrangement, not including amounts paid as service charges, such as utilities, janitor services, etc. If a payment includes rent and other charges unsegregated, the amount of rent shall be determined by consideration of the relative values of the rent and the other items.

(3) Movable property. — The value of movable tangible personal property used both within and without this state shall be included in the numerator to the extent of its utilization in this state. The extent of the utilization shall be determined by multiplying the original cost of the property by a fraction, the numerator of which is the number of days of physical location of the property in this state during the taxable period and the denominator of which is the number of days of physical location of the property everywhere during the taxable year. The number of days of physical location of the property may be determined on a statistical basis or by other reasonable method acceptable to the Tax Commissioner.

(4) Leasehold improvements. — Leasehold improvements shall, for purposes of the property factor, be treated as property owned by the taxpayer regardless of whether the taxpayer is entitled to remove the improvements or the improvements revert to the lessor upon expiration of the lease. Leasehold improvements shall be included in the property factor at their original cost.

(5) Average value of property. — The average value of property shall be determined by averaging the values at the beginning and ending of the taxable year: *Provided*, That the Tax Commissioner may require the averaging of monthly values during the taxable year if substantial fluctuations in the values of the property exist during the taxable year, or where property is acquired after the beginning of the taxable year, or is disposed of, or whose rental contract ceases, before the end of the taxable year.

(6) Payroll factor. — The payroll factor is a fraction, the numerator of which is the total compensation paid in this state during the taxable year by the taxpayer for compensation and the denominator of which is the total compensation paid by the taxpayer during the taxable year, as shown on the taxpayer’s federal income tax return as filed with the Internal Revenue Service, as reflected in the schedule of wages and salaries and that portion of cost of goods sold which reflects compensation or as shown on a pro forma return.

(7) Compensation. — The term “compensation” means wages, salaries, commissions and any other form of remuneration paid to employees for personal services. Payments made to an independent contractor or to any other person not properly classifiable as an employee shall be excluded. Only amounts paid directly to employees are included in the payroll factor. Amounts

considered as paid directly to employees include the value of board, rent, housing, lodging and other benefits or services furnished to employees by the taxpayer in return for personal services, provided the amounts constitute income to the recipient for federal income tax purposes.

(8) Employee. — The term “employee” means:

(A) Any officer of a corporation; or

(B) Any individual who, under the usual common-law rule applicable in determining the employer-employee relationship, has the status of an employee.

(9) Compensation. — Compensation is paid or accrued in this state if:

(A) The employee’s service is performed entirely within this state; or

(B) The employee’s service is performed both within and without this state, but the service performed without the state is incidental to the individual’s service within this state. The word “incidental” means any service which is temporary or transitory in nature or which is rendered in connection with an isolated transaction; or

(C) Some of the service is performed in this state and:

(i) The employee’s base of operations or, if there is no base of operations, the place from which the service is directed or controlled is in the state; or

(ii) The base of operations or the place from which the service is directed or controlled is not in any state in which some part of the service is performed, but the employee’s residence is in this state.

The term “base of operations” is the place of more or less permanent nature from which the employee starts his or her work and to which he or she customarily returns in order to receive instructions from the taxpayer or communications from his or her customers or other persons or to replenish stock or other materials, repair equipment or perform any other functions necessary to the exercise of his or her trade or profession at some other point or points. The term “place from which the service is directed or controlled” refers to the place from which the power to direct or control is exercised by the taxpayer.

(10) Sales factor. — The sales factor is a fraction, the numerator of which is the gross receipts of the taxpayer derived from transactions and activity in the regular course of its trade or business in this state during the taxable year (business income), less returns and allowances. The denominator of the fraction is the total gross receipts derived by the taxpayer from transactions and activity in the regular course of its trade or business during the taxable year (business income) and reflected in its gross income reported and as appearing on the taxpayer’s Federal Form 1120 and consisting of those certain pertinent portions of the (gross income) elements set forth: *Provided*, That if either the numerator or the denominator includes interest or dividends from obligations of the United States government which are exempt from taxation by this state, the amount of such interest and dividends, if any, shall be subtracted from the numerator or denominator in which it is included.

(11) Allocation of sales of tangible personal property. —

(A) Sales of tangible personal property are in this state if:

(i) The property is received in this state by the purchaser, other than the United States government, regardless of the f.o.b. point or other conditions of the sale. In the case of delivery by common carrier or other means of transportation, the place at which the property is ultimately received after all transportation has been completed is the place at which the property is received by the purchaser. Direct delivery in this state, other than for purposes of transportation, to a person or firm designated by the purchaser, is delivery to the purchaser in this state and direct delivery outside this state to a person or firm designated by the purchaser is not delivery to the purchaser in this state, regardless of where title passes or other conditions of sale; or

(ii) The property is shipped from an office, store, warehouse, factory or other place of storage in this state and the purchaser is the United States government.

(B) All other sales of tangible personal property delivered or shipped to a purchaser within a state in which the taxpayer is not taxed, as defined in subsection (b) of this section, shall be excluded from the denominator of the sales factor.

(C) For sales made on or after January 1, 2022, the provisions of paragraph (B) of this subdivision shall no longer apply.

(12) Allocation of other sales. — Sales, other than sales of tangible personal property, made before January 1, 2022, are in this state if:

(A) The income-producing activity is performed in this state; or

(B) The income-producing activity is performed both in and outside this state and a greater proportion of the income-producing activity is performed in this state than in any other state, based on costs of performance; or

(C) The sale constitutes business income to the taxpayer, or the taxpayer is a financial organization not having its commercial domicile in this state, and in either case the sale is a receipt described as attributable to this state in §11-24-7b of this code.

(13) Allocation of other sales beginning 2022 – market-based sourcing. – Sales, other than sales of tangible personal property, made on or after January 1, 2022, are in this state if:

(A) In the case of sale of a service, if and to the extent the service is delivered to a location in this state; and

(B) In the case of intangible property:

(i) That is rented, leased, or licensed, if and to the extent the property is used in this state, provided that intangible property utilized in marketing a good or service to a consumer is “used in this state” if that good or service is purchased by a consumer who is in this state; and

(ii) That is sold, if and to the extent the property is used in this state, provided that:

(l) A contract right, government license, or similar intangible property that authorizes the holder to conduct a business activity in a specific geographic area is “used in this state” if the geographic area includes all or part of this state;

(II) Receipts from intangible property sales that are contingent on the productivity, use, or disposition of the intangible property shall be treated as sales receipts from the rental, lease or licensing of such intangible property under subparagraph (i) of this paragraph; and

(III) All other receipts from a sale of intangible property shall be excluded from the numerator and denominator of the sales factor.

~~(13)~~ (14) Financial organizations and other taxpayers with business activities partially within and partially without this state. — Notwithstanding anything contained in this section to the contrary, in the case of financial organizations and other taxpayers, not having their commercial domicile in this state, the rules of this subsection apply to the apportionment of income from their business activities except as expressly otherwise provided in §11-24-7b of this code.

(f) Income-producing activity. — The term “income-producing activity” applies to each separate item of income and means the transactions and activity directly engaged in by the taxpayer in the regular course of its trade or business for the ultimate purpose of obtaining gain or profit. The activity does not include transactions and activities performed on behalf of the taxpayer, such as those conducted on its behalf by an independent contractor. “Income-producing activity” includes, but is not limited to, the following:

(1) The rendering of personal services by employees with utilization of tangible and intangible property by the taxpayer in performing a service;

(2) The sale, rental, leasing, licensing or other use of real property;

(3) The sale, rental, leasing, licensing or other use of tangible personal property; or

(4) The sale, licensing or other use of intangible personal property.

The mere holding of intangible personal property is not, in itself, an income-producing activity: *Provided*, That the conduct of the business of a financial organization is an income-producing activity.

(g) Cost of performance. — The term “cost of performance” means direct costs determined in a manner consistent with generally accepted accounting principles and in accordance with accepted conditions or practices in the trade or business of the taxpayer.

(h) Other methods of allocation and apportionment. —

(1) General. — If the allocation and apportionment provisions of subsections (d) and (e) of this section do not fairly represent the extent of the taxpayer’s business activities in this state, the taxpayer may petition for or the Tax Commissioner may require, in respect to all or any part of the taxpayer’s business activities, if reasonable:

(A) Separate accounting;

(B) The exclusion of one or more of the factors;

(C) The inclusion of one or more additional factors which will fairly represent the taxpayer’s business activity in this state; or

(D) The employment of any other method to effectuate an equitable allocation or apportionment of the taxpayer's income. The petition shall be filed no later than the due date of the annual return for the taxable year for which the alternative method is requested, determined without regard to any extension of time for filing the return and the petition shall include a statement of the petitioner's objections and of the alternative method of allocation or apportionment as it believes to be proper under the circumstances with detail and proof as the Tax Commissioner requires.

(2) Alternative method for public utilities. — If the taxpayer is a public utility and if the allocation and apportionment provisions of subsections (d) and (e) of this section do not fairly represent the taxpayer's business activities in this state, the taxpayer may petition for, or the Tax Commissioner may require, as an alternative to the other methods provided in subdivision (1) of this subsection, the allocation and apportionment of the taxpayer's net income in accordance with any system of accounts prescribed by the Public Service Commission of this state pursuant to the provisions of §24-2-8 of this code: *Provided*, That the allocation and apportionment provisions of the system of accounts fairly represent the extent of the taxpayer's business activities in this state for the purposes of the tax imposed by this article.

(3) Burden of proof. — In any proceeding before the Tax Commissioner or in any court in which employment of one of the methods of allocation or apportionment provided in subdivision (1) or (2) of this subsection is sought, on the grounds that the allocation and apportionment provisions of subsections (d) and (e) of this section do not fairly represent the extent of the taxpayer's business activities in this state, the burden of proof is:

(A) If the Tax Commissioner seeks employment of one of the methods, on the Tax Commissioner; or

(B) If the taxpayer seeks employment of one of the other methods, on the taxpayer.

§ 11-24-13. Returns; time for filing.

(a) On or before the fifteenth day of the third month following the close of a taxable year, an income tax return under this article shall be made and filed by or for every corporation subject to the tax imposed by this article: *Provided*, That for tax years beginning after December 31, 2015, an income tax return under this article shall be made and filed by or for every corporation subject to the tax imposed by this article on or before the fifteenth day of the fourth month following the close of a taxable year.

(b) Special rule for tax exempt corporations with unrelated business taxable income. — Notwithstanding the provisions of subsection (a) of this section, when an income tax return is required from a corporation generally exempt from tax under subsection (a), section five of this article, which has unrelated business taxable income, the annual return shall be filed on or before the fifteenth day of the fourth month following the close of the taxable year.

(c) The Tax Commissioner may combine into one form the annual return due under this article and the annual return due under article twenty-three of this chapter. When a combined business franchise tax and corporation net income tax annual return is filed by a taxpayer, the amount of tax remitted shall be applied first against any business franchise tax that may be due for the taxable year under said article and then against any corporation net income tax that may be due for the taxable year. The Tax Commissioner may also combine the forms for filing declarations of estimated tax and the forms for making installment payments of estimated tax.

(d) Effective date. — The amendments to this section made in the year one thousand nine hundred ninety-three shall apply to tax returns that become due after the first day of that year.

(e) For tax years beginning on or after January 1, 2022 and ending on or before December 31, 2025, a corporation subject to the provisions of section seven of this article shall be required to file, at the same time the tax return under paragraph (a) is due, a full pro-form tax return, including all relevant schedules, with liability calculated as if the provisions of section seven of this article existed on March 1, 2021 were still in effect. This pro-forma return shall be subject to audit under all provisions of law governing actual returns, including all penalties for failure to file and inaccuracy. No later than March 1, 2023 and each March 1 through March 1, 2026, the Tax Commissioner shall provide a report to the Legislature reporting the difference between actual tax liabilities initially reported on the preceding tax year's tax returns and liability shown on the pro-forma returns. The report shall disaggregate the independent effects on liability of the adoption of a sales-only apportionment formula, the elimination of the throw-out provision, and the adoption of market sourcing for receipts from services and intangibles. The report shall further disaggregate this information by size of company, industry, and such other variables as the Tax Commissioner deems potentially useful to members of the Legislature in evaluating the impact on revenues of these provisions.

Following discussion,

The question being on the adoption of Senator Ihlenfeld's amendment to the bill, the same was put and did not prevail.

The bill (Eng. Com. Sub. for H. B. 2026) was then ordered to third reading.

Eng. Com. Sub. for House Bill 2267, Establishing an optional bus operator in residence program for school districts.

On second reading, coming up in regular order, was reported by the Clerk.

At the request of Senator Takubo, unanimous consent being granted, the bill was laid over one day, retaining its place on the calendar.

Eng. Com. Sub. for House Bill 2499, Tax reduction for arms and ammo manufacturing.

On second reading, coming up in regular order, was reported by the Clerk.

At the request of Senator Takubo, unanimous consent being granted, the bill was laid over one day, retaining its place on the calendar.

Eng. House Bill 2852, Relating to distribution of the allowance for increased enrollment.

On second reading, coming up in regular order, was reported by the Clerk.

At the request of Senator Takubo, unanimous consent being granted, the bill was laid over one day, retaining its place on the calendar.

(Senator Smith in the Chair.)

The Senate proceeded to the tenth order of business.

Com. Sub. for Senate Bill 622, Increasing compensation for elected county officials.

On first reading, coming up in regular order, was read a first time and ordered to second reading.

Com. Sub. for Senate Bill 695, Providing procedures for decreasing or increasing corporate limits by annexation.

On first reading, coming up in regular order, was read a first time and ordered to second reading.

Senate Bill 717, Supplemental appropriation from General Revenue to WV Community and Technical College Education, Control Account.

On first reading, coming up in regular order, was read a first time and ordered to second reading.

Com. Sub. for Com. Sub. for Senate Joint Resolution 1, Protection of the Right to Bear Arms Amendment.

On first reading, coming up in regular order, was read a first time and ordered to second reading.

Com. Sub. for Senate Joint Resolution 7, Motor Vehicle and Other Personal Property Tax Reduction Amendment.

On first reading, coming up in regular order, was read a first time and ordered to second reading.

Com. Sub. for Senate Joint Resolution 9, Disabled Veterans' Exemption from Ad Valorem Property Taxation Amendment.

On first reading, coming up in regular order, was read a first time and ordered to second reading.

Com. Sub. for Senate Joint Resolution 10, Limiting the Terms of Members of the House of Delegates and Senate Amendment.

On first reading, coming up in regular order, was read a first time and ordered to second reading.

Eng. Com. Sub. for House Bill 2495, Relating to the filing of asbestos and silica claims.

On first reading, coming up in regular order, was read a first time and ordered to second reading.

The Senate proceeded to the twelfth order of business.

Remarks were made by Senators Caputo and Beach.

Thereafter, at the request of Senator Lindsay, and by unanimous consent, the remarks by Senators Caputo and Beach were ordered printed in the Appendix to the Journal.

The Senate proceeded to the thirteenth order of business.

On motion of Senator Takubo, a leave of absence for the day was granted Senator Maroney.

Pending announcement of meetings of standing committees of the Senate, including majority and minority party caucuses,

On motion of Senator Takubo, at 12:36 p.m., the Senate recessed until 4:30 p.m. today.

The Senate reconvened at 5:07 p.m. today and, without objection, returned to the third order of business.

Executive Communications

The Clerk then presented the following communication from His Excellency, the Governor, regarding bills approved by him:



Jim Justice
Governor of West Virginia

March 29, 2021

The Honorable Lee Cassis, Clerk
West Virginia Senate
State Capitol
Charleston, West Virginia 25305

Dear Mr. Clerk:

Enclosed for filing in your office, pursuant to the provisions of law, are the following bills:

Committee Substitute for Senate Bill No. Five (5), which was presented to me on March 23, 2021.

Committee Substitute for Senate Bill No. Forty-Two (42), which was presented to me on March 23, 2021.

Senate Bill No. Five Hundred Twenty-Three (523), which was presented to me on March 23, 2021.

You will note that I have approved these bills on March 29, 2021.

Sincerely,

A handwritten signature in blue ink that reads "Jim Justice".

Jim Justice
Governor

JJ/mh

cc: The Honorable Stephen J. Harrison, Clerk

The Senate again proceeded to the fourth order of business.

Senator Maynard, from the Joint Committee on Enrolled Bills, submitted the following report, which was received:

Your Joint Committee on Enrolled Bills has examined, found truly enrolled, and on the 29th day of March, 2021, presented to His Excellency, the Governor, for his action, the following bills, signed by the President of the Senate and the Speaker of the House of Delegates:

(Com. Sub. for S. B. 9), Continuing Licensed Racetrack Modernization Fund.

(S. B. 10), Modifying racetrack licensing due date.

And,

(S. B. 305), Providing exemption from consumers sales and service tax for certain aircraft maintenance.

Respectfully submitted,

Mark R. Maynard,
Chair, Senate Committee.
Dean Jeffries,
Chair, House Committee.

Senator Trump, from the Committee on the Judiciary, submitted the following report, which was received:

Your Committee on the Judiciary has had under consideration

Senate Bill 231, Relating generally to medical cannabis.

And reports back a committee substitute for same with the following title:

Com. Sub. for Senate Bill 231 (originating in the Committee on the Judiciary)—A Bill to repeal §16A-4-2 of the Code of West Virginia, 1931, as amended; to repeal §16A-6-4 of said code; to repeal §16A-13-1 of said code; to amend and reenact §16A-2-1 of said code; to amend and reenact §16A-3-1, §16A-3-2, §16A-3-3, and §16A-3-5 of said code; to amend and reenact §16A-4-3 and §16A-4-5 of said code; to amend said code by adding a new section designated §16A-4-6; to amend and reenact §16A-5-1 of said code; to amend and reenact §16A-6-2, §16A-6-3, §16A-6-6, §16A-6-12, and §16A-6-13 of said code; to amend said code by adding thereto a new section, designated §16A-6-14; to amend and reenact §16A-7-5 of said code; to amend and reenact §16A-8-2 of said code; to amend and reenact §16A-9-1 of said code; to amend and reenact §16A-12-2, §16A-12-7, and §16A-12-8 of said code; to amend and reenact §16A-13-2, §16A-13-3, §16A-13-4, §16A-13-5, §16A-13-6, and §16A-13-8 of said code; to amend and reenact §16A-14-1, §16A-14-2, and §16A-14-3 of said code; and to amend and reenact §16A-15-2 and §16A-15-4 of said code, all relating to medical cannabis generally; defining terms; increasing medical conditions which constitute a serious medical condition; modifying and expanding allowable forms of medical cannabis; authorizing the Commissioner of the Bureau for Public Health to approve additions to the forms of lawful medical cannabis which may be used and the conditions for which medical cannabis use is authorized pursuant to recommendations of

the Medical Cannabis Advisory Board; clarifying the duties of practitioners; declaring practitioners immune from civil and criminal liability if acting in compliance with chapter; requiring employees of medical cannabis organizations and establishing a registration fee; authorizing the commissioner to enter into reciprocity agreements with other jurisdictions for terminally ill cancer patients; authorizing the commissioner to promulgate rules relating to 30-day supplies of medical cannabis; removing the residency requirement for medical cannabis organization owners, operators, shareholders, partners, and members; adding certain convictions which preclude participation as or in a medical cannabis organization; clarifying that the Tax Division of the Department of Revenue is charged with monitoring medical cannabis pricing; modifying and clarifying the distance a medical cannabis dispensary must be from certain educational facilities; modifying and clarifying entities engaged in medical cannabis research subject to nondisclosure provisions; removing requirement that certain federal agencies must preapprove medical cannabis research projects; authorizing accredited colleges and medical schools to be eligible to engage in approved medical cannabis research; increasing the number of clinical registrants; clarifying that the governing body of an academic clinical research center must approve the institution's participation in a medical cannabis research project; clarifying that only those public officials directly involved in the administrations of the medical cannabis program are prohibited from having a monetary interest in a medical cannabis organization; and adding accredited educational institutions engaged in research to the list of persons, entities, and organizations exempt from licensure, discipline for lawful use, possession, or manufacture of medical cannabis.

With the recommendation that the committee substitute do pass.

Respectfully submitted,

Charles S. Trump IV,
Chair.

At the request of Senator Takubo, unanimous consent being granted, the bill (Com. Sub. for S. B. 231) contained in the preceding report from the Committee on the Judiciary was taken up for immediate consideration, read a first time, and ordered to second reading.

Senator Trump, from the Committee on the Judiciary, submitted the following report, which was received:

Your Committee on the Judiciary has had under consideration

Senate Bill 485, Relating to use or presentation of firearm during commission of felony.

And reports back a committee substitute for same with the following title:

Com. Sub. for Senate Bill 485 (originating in the Committee on the Judiciary)—A Bill to amend and reenact §61-7-15a of the Code of West Virginia, 1931, as amended, relating to use or presentation of a firearm during the commission of a felony; creating the offense of possessing a firearm on one's person during the commission of certain qualifying felony offenses; and defining qualifying felony.

With the recommendation that the committee substitute do pass.

Respectfully submitted,

Charles S. Trump IV,
Chair.

At the request of Senator Takubo, unanimous consent being granted, the bill (Com. Sub. for S. B. 485) contained in the preceding report from the Committee on the Judiciary was taken up for immediate consideration, read a first time, and ordered to second reading.

Senator Tarr, from the Committee on Finance, submitted the following report, which was received:

Your Committee on Finance has had under consideration

Com. Sub. for Senate Bill 642, Requiring legal advertisements by State Auditor be posted to central website.

And reports the same back with the recommendation that it do pass.

Respectfully submitted,

Eric J. Tarr,
Chair.

At the request of Senator Takubo, unanimous consent being granted, the bill (Com. Sub. for S. B. 642) contained in the preceding report from the Committee on Finance was taken up for immediate consideration, read a first time, and ordered to second reading.

Senator Tarr, from the Committee on Finance, submitted the following report, which was received:

Your Committee on Finance has had under consideration

Senate Bill 711, Relating to school aid formula and minimum student enrollment.

And reports back a committee substitute for same with the following title:

Com. Sub. for Senate Bill 711 (originating in the Committee on Finance)—A Bill to amend and reenact §18-9A-2 of the Code of West Virginia, 1931, as amended, relating to the school aid formula; and changing the minimum enrollment to 1,200 students in each county.

With the recommendation that the committee substitute do pass.

Respectfully submitted,

Eric J. Tarr,
Chair.

At the request of Senator Takubo, unanimous consent being granted, the bill (Com. Sub. for S. B. 711) contained in the preceding report from the Committee on Finance was taken up for immediate consideration, read a first time, and ordered to second reading.

Senator Trump, from the Committee on the Judiciary, submitted the following report, which was received:

Your Committee on the Judiciary has had under consideration

Eng. Com. Sub. for House Bill 2003, Relating to the authority and obligations of the Governor and Legislature when in declared states of preparedness and emergency.

With an amendment from the Committee on Government Organization pending;

And has also amended same.

And reports the same back with the recommendation that it do pass as last amended by the Committee on the Judiciary.

Respectfully submitted,

Charles S. Trump IV,
Chair.

At the request of Senator Takubo, unanimous consent being granted, the bill (Eng. Com. Sub. for H. B. 2003) contained in the preceding report from the Committee on the Judiciary was taken up for immediate consideration, read a first time, and ordered to second reading.

Senator Tarr, from the Committee on Finance, submitted the following report, which was received:

Your Committee on Finance has had under consideration

Eng. House Bill 2808, Remove salt from list and definition of “mineral” for severance tax purposes.

And,

Eng. House Bill 3010, To extend the special valuation method for cellular towers to towers owned by persons not subject to regulation by the Board of Public Works.

And reports the same back with the recommendation that they each do pass.

Respectfully submitted,

Eric J. Tarr,
Chair.

At the request of Senator Takubo, unanimous consent being granted, the bills (Eng. H. B. 2808 and 3010) contained in the preceding report from the Committee on Finance were each taken up for immediate consideration, read a first time, and ordered to second reading.

The Senate again proceeded to the thirteenth order of business.

Under the provisions of Rule 15 of the Rules of the Senate, the following senator was removed as a co-sponsor of the following bill on March 27, 2021:

Com. Sub. for Senate Bill 668: Senator Stollings.

Under the provisions of Rule 15 of the Rules of the Senate, the following senators were added as co-sponsors to the following bills and resolutions on March 27, 2021:

Senate Bill 108: Senator Woelfel;

Com. Sub. for Senate Bill 335: Senators Stollings and Baldwin;

Com. Sub. for Senate Bill 464: Senator Baldwin;

Com. Sub. for Senate Bill 550: Senator Stollings

Senate Bill 607: Senator Caputo;

Com. Sub. for Senate Bill 613: Senators Baldwin and Stollings;

And,

Senate Bill 702: Senator Romano.

Pending announcement of a meeting of a standing committee of the Senate,

On motion of Senator Takubo, at 5:13 p.m., the Senate adjourned until tomorrow, Tuesday, March 30, 2021, at 10 a.m.

SENATE CALENDAR

**Tuesday, March 30, 2021
10:00 AM**

UNFINISHED BUSINESS

S. R. 31 - Designating March as National Social Work Month

THIRD READING

Eng. S. B. 307 - Relating generally to in-state tuition rates for certain persons

Eng. Com. Sub. for S. B. 360 - Allowing poll workers to work full and half days

Eng. Com. Sub. for Com. Sub. for S. B. 470 - Limiting release of certain personal information maintained by state agencies

Eng. S. B. 486 - Relating to powers and duties of Chief Technology Officer

Eng. Com. Sub. for S. B. 492 - Establishing program for bonding to reclaim abandoned wind and solar generation facilities

Eng. Com. Sub. for S. B. 508 - Relating to public records management and preservation (original similar to HB2915)

Eng. Com. Sub. for S. B. 530 - Establishing causes for revocation, cancellation, or suspension of business registration certificate

Eng. Com. Sub. for S. B. 543 - Establishing Chuck Yeager Mountain State Medal of Excellence

Eng. Com. Sub. for S. B. 641 - Allowing counties to use severance tax proceeds for litter cleanup programs

Eng. Com. Sub. for S. B. 655 - Eliminating sunset and legislative audit provisions for certain PSC rules

Eng. Com. Sub. for Com. Sub. for S. B. 657 - Relating to free expression on state institution of higher education campuses

Eng. Com. Sub. for S. B. 668 - Creating Psychology Interjurisdictional Compact

Eng. Com. Sub. for S. B. 671 - Appointing Director of Office of Emergency Medical Services

Eng. S. B. 674 - Clarifying that unpaid restitution does not preclude person from obtaining driver's license

Eng. Com. Sub. for S. B. 684 - Adding Curator of Division of Arts, Culture, and History as ex officio voting member to Library Commission

Eng. S. B. 714 - Relating to physician assistant practice act

Eng. S. B. 715 - Creating Recovery and Hope Act

Eng. Com. Sub. for H. B. 2026 - Relating to the modernization of the collection of income taxes by adopting uniform provisions relating to the mobile workforce (original similar to SB373)

Eng. Com. Sub. for H. B. 2260 - Relating to procurement of child placing services

SECOND READING

Com. Sub. for S. B. 231 - Relating generally to medical cannabis

Com. Sub. for S. B. 302 - Prohibiting gender-based price discrimination

Com. Sub. for Com. Sub. for S. B. 335 - Relating to WV Invests Grant Program for students at accredited community and technical college

S. B. 424 - Creating fixed income credit for low-income senior citizens

Com. Sub. for Com. Sub. for S. B. 464 - Requiring composting of organic materials and commercial composting products comply with WV Fertilizer Law

Com. Sub. for S. B. 485 - Relating to use or presentation of firearm during commission of felony

Com. Sub. for Com. Sub. for S. B. 542 - Relating generally to public electric utilities and facilities fuel supply for existing coal-fired plants

Com. Sub. for S. B. 550 - Providing counties with authority to impose county sales and use tax of up to one percent under certain circumstances

Com. Sub. for S. B. 613 - Adding classification and base salaries of certain civilian employees of State Police Forensic Laboratory

Com. Sub. for S. B. 622 - Increasing compensation for elected county officials

Com. Sub. for S. B. 635 - Requiring State Fire Commission propose rules for sprinkler protection in basements of certain buildings

Com. Sub. for S. B. 642 - Requiring legal advertisements by State Auditor be posted to central website

S. B. 661 - Permitting retailers to assume sales or use tax assessed on tangible personal property - (Com. title amend. pending)

Com. Sub. for S. B. 663 - Providing fee for processing of criminal bonds

Com. Sub. for S. B. 677 - Relating generally to miners' safety, health, and training standards

Com. Sub. for S. B. 695 - Providing procedures for decreasing or increasing corporate limits by annexation

Com. Sub. for S. B. 702 - Relating to involuntary hospitalization, competency, and criminal responsibility of persons charged or convicted of certain crimes

Com. Sub. for S. B. 711 - Relating to school aid formula and minimum student enrollment

S. B. 717 - Supplemental appropriation from General Revenue to WV Community and Technical College Education, Control Account

S. B. 718 - Relating generally to Coal Severance Tax Rebate

Com. Sub. for Com. Sub. for S. J. R. 1 - Protection of the Right to Bear Arms Amendment

Com. Sub. for S. J. R. 7 - Motor Vehicle and Other Personal Property Tax Reduction Amendment

Com. Sub. for S. J. R. 9 - Disabled Veterans' Exemption from Ad Valorem Property Taxation Amendment

Com. Sub. for S. J. R. 10 - Limiting the Terms of Members of the House of Delegates and Senate Amendment

Eng. Com. Sub. for H. B. 2003 - Relating to the authority and obligations of the Governor and Legislature when in declared states of preparedness and emergency - (Com. amends. pending)

Eng. Com. Sub. for H. B. 2267 - Establishing an optional bus operator in residence program for school districts - (Com. amends. pending)

Eng. Com. Sub. for H. B. 2495 - Relating to the filing of asbestos and silica claims (original similar to SB512)

Eng. Com. Sub. for H. B. 2499 - Tax reduction for arms and ammo manufacturing - (Com. amends. pending)

Eng. H. B. 2808 - Remove salt from list and definition of "mineral" for severance tax purposes (original similar to SB637)

Eng. H. B. 2852 - Relating to distribution of the allowance for increased enrollment - (Com. amend. and title amend. pending)

Eng. H. B. 3010 - To extend the special valuation method for cellular towers to towers owned by persons not subject to regulation by the Board of Public Works.

FIRST READING

Eng. Com. Sub. for H. B. 2014 - Relating to role of the Legislature in appropriating federal funds - (Com. amends. and title amend. pending)

ANNOUNCED SENATE COMMITTEE MEETINGS

Regular Session 2021

Tuesday, March 30, 2021

9 a.m. Transportation & Infrastructure (Room 451M)

Thursday, April 1, 2021

9 a.m. Transportation & Infrastructure (Room 451M)