

110 CSR 13Q

**Senate Bill No. 325**

(By Senator Minard)

[Introduced January 18, 2012; referred to the Committee on  
Finance; and then to the Committee on the Judiciary.]

A BILL to amend and reenact article 7, chapter 64 of the Code of  
West Virginia, 1931, as amended, relating to authorizing the  
State Tax Department to promulgate a legislative rule relating  
to the commercial patent incentives tax credit.

*Be it enacted by the Legislature of West Virginia:*

That article 7, chapter 64 of the Code of West Virginia, 1931,  
as amended, be amended and reenacted to read as follows:

**ARTICLE 7. AUTHORIZATION FOR DEPARTMENT OF TAX AND REVENUE TO  
PROMULGATE LEGISLATIVE RULES.**

**§64-7-1. State Tax Department.**

The legislative rule filed in the State Register on the  
eighteenth day of July, two thousand eleven, authorized under the  
authority of section ten, article thirteen-aa, chapter eleven, of

1    this code, modified by the State Tax Department to meet the  
2    objections of the Legislative Rule-Making Review Committee and  
3    refiled in the State Register on the twenty-second day of November,  
4    two thousand eleven, relating to the State Tax Department  
5    (commercial patent incentives tax credit, [110 CSR 13Q](#)), is  
6    authorized.

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8           NOTE: The purpose of this bill is to authorize the State Tax  
9    Department to promulgate a legislative rule relating to combined  
10   returns pursuant to the Commercial Patent Incentives Tax Credit.

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