

H. B. 4102

(By Delegates Poore, Marcum, Eldridge and
Fleischauer)

[Introduced January 9, 2014; referred to the
Committee on Finance then 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 municipal sales and service and use tax administration.

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 July 26,
2013, authorized under the authority of section eleven-c, article
ten, chapter eleven of this code, modified by the State Tax
Department to meet the objections of the Legislative Rule-making

1 Review Committee and refiled in the State Register on November 26,
2 2013, relating to the State Tax Department (municipal sales and
3 service and use tax administration, [110 CSR 28](#)), is authorized.

NOTE: The purpose of this bill is to authorize the State Tax Department to promulgate a legislative rule relating to municipal sales and service and use tax administration.

This section is new; therefore, it has been completely underscored.