

**H. B. 4103**

(By Delegates Poore, Marcum, Eldridge,  
Fleischauer and Frich)

[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 special reclamation 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 July 26,  
2013, authorized under the authority of section eleven, article  
three, chapter twenty-two 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 (special reclamation tax  
3 credit, [110 CSR 29](#)), is authorized.

NOTE: The purpose of this bill is to authorize the State Tax Department to promulgate a legislative rule relating to the special reclamation tax credit.

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