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H. B. 4104

(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 withholding or denial of personal income tax refunds
from taxpayers who owe municipal or magistrate court costs.

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 two-c, article
three, chapter fifty of this code, modified by the State Tax

1 Department to meet the objections of the Legislative Rule-making
2 Review Committee and refiled in the State Register on November 26,
3 2013, relating to the State Tax Department (withholding or denial
4 of personal income tax refunds from taxpayers who owe municipal or
5 magistrate court costs, [110 CSR 40](#)), is authorized.

NOTE: The purpose of this bill is to authorize the State Tax Department to promulgate a legislative rule relating to the withholding or denial of personal income tax refunds from taxpayers who owe municipal or magistrate court costs.

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