

WEST VIRGINIA LEGISLATURE

2018 REGULAR SESSION

Enrolled

Committee Substitute

for

Senate Bill 237

SENATOR MAYNARD, *original sponsor*

[Passed February 26, 2018; in effect from passage]

1 AN ACT to amend and reenact §64-7-1, §64-7-2, and §64-7-3 of the Code of West Virginia, 1931,
2 as amended, all relating generally to authorizing and directing certain agencies within the
3 Department of Revenue to promulgate certain legislative rules as filed, modified, and
4 amended; relating to authorizing the State Tax Department to promulgate a legislative rule
5 relating to farm-to-food bank tax credit; removing value-added products related to the
6 farm-to-food bank tax credit; authorizing the State Tax Department to promulgate a
7 legislative rule relating to payment of taxes by electronic funds transfer; authorizing the
8 State Tax Department to promulgate a legislative rule relating to property transfer tax;
9 authorizing the State Tax Department to promulgate a legislative rule relating to municipal
10 sales and service and use tax administration; directing the State Tax Department to
11 promulgate a legislative rule relating to a personnel rule for the Tax Division; authorizing
12 the Lottery Commission to promulgate a legislative rule relating to state lottery rules; and
13 authorizing the Racing Commission to promulgate a legislative rule relating to
14 thoroughbred racing.

Be it enacted by the Legislature of West Virginia:

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

§64-7-1. State Tax Department.

1 (a) The legislative rule filed in the State Register on July 27, 2017, authorized under the
2 authority of §11-13DD-5 of this code, modified by the State Tax Department to meet the objections
3 of the Legislative Rule-Making Review Committee and refiled in the State Register on September
4 1, 2017, relating to the State Tax Department (farm-to-food bank tax credit, 110 CSR 13DD), is
5 authorized, with the following amendment set forth below:

6 On page two, by striking out all of subsection 2.10; and, on page two, by striking out all of
7 subdivision 4.1.e.

8 (b) The legislative rule filed in the State Register on July 27, 2017, authorized under the
9 authority of §11-10-5t of this code, relating to the State Tax Department (payment of taxes by
10 electronic funds transfer, 110 CSR 10F), is authorized.

11 (c) The legislative rule filed in the State Register on July 27, 2017, authorized under the
12 authority of §11-22-5 of this code, relating to the State Tax Department (property transfer tax, 110
13 CSR 22), is authorized.

14 (d) The legislative rule filed in the State Register on July 28, 2017, authorized under the
15 authority of §11-10-11c of this code, modified by the State Tax Department to meet the objections
16 of the Legislative Rule-Making Review Committee and refiled in the State Register on September
17 8, 2017, relating to the State Tax Department (municipal sales and service and use tax
18 administration, 110 CSR 28), is authorized.

19 (e) The Legislature directs the State Tax Department, pursuant to the authority given to
20 the department in §11B-1-8 of this code, to promulgate the legislative rule filed in the State
21 Register by the department on January 12, 2018, relating to the State Tax Department (personnel
22 rule for the Tax Division, 110 CSR 42), is authorized, with the amendment set forth below:

23 On page 23, subsection 12.2., after the word "manner." by inserting the following: "The
24 Tax Commissioner shall comply with West Virginia and federal law prohibiting nepotism,
25 favoritism, discrimination or unethical practices related to employment and promotion, and the
26 public employee grievance system."

§64-7-2. Lottery Commission.

1 The legislative rule filed in the State Register on July 28, 2017, authorized under the
2 authority of §29-22-5 of this code, modified by the Lottery Commission to meet the objections of
3 the Legislative Rule-Making Review Committee and refiled in the State Register on December
4 11, 2017, relating to the Lottery Commission (state lottery rules, 179 CSR 1), is authorized.

Practicing Veterinarian	\$30.00
Veterinarian's Assistant	\$20.00
Blacksmith	\$30.00
Authorized Agent (must apply for permit and pay permit fee for each person represented)	\$20.00
Mutuel Employee	\$20.00
Photographers, totalisator, film patrol	\$20.00
Stable Foreman	\$20.00
Starter	\$30.00
Assistant Starter	\$20.00
Association Racing Secretary	\$30.00
Association Assistant Racing Secretary	\$30.00
Paddock Judge	\$20.00

13

14

TABLE 178-1 A

15

continued

16

OCCUPATIONAL PERMIT FEES

17

(Effective for calendar year 2012 and thereafter)

Horsemen's Bookkeeper	\$20.00
Clerk of Scales	\$20.00
Clocker	\$20.00

Timer	\$20.00
Horse Identifier	\$20.00
Jockey Room Custodian	\$20.00
Placing Judge	\$20.00
Outrider	\$20.00
Stable Hand	\$20.00
Concession	\$20.00
Maintenance	\$20.00
Groom	\$20.00
Admission	\$20.00
Pony Riders	\$20.00
Parking	\$20.00
Security	\$20.00
Exercise Rider	\$20.00
Video Lottery employees	\$20.00
Others not specified	\$20.00

The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

.....
Chairman, Senate Committee

.....
Chairman, House Committee

Originated in the Senate.

In effect from passage.

.....
Clerk of the Senate

.....
Clerk of the House of Delegates

.....
President of the Senate

.....
Speaker of the House of Delegates

The within this the.....
Day of, 2018.

.....
Governor