

WEST VIRGINIA LEGISLATURE

2018 REGULAR SESSION

Introduced

Senate Bill 240

BY SENATOR MAYNARD

[Introduced January 11, 2018; Referred
to the Committee on Finance; and then to the Committee
on the Judiciary]

1 A BILL to amend and reenact §64-7-1 of the Code of West Virginia, 1931, as amended, relating
 2 to authorizing the State Tax Department to promulgate a legislative rule relating to
 3 municipal sales and service and use tax administration.

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 The legislative rule filed in the State Register on July 28, 2017, authorized under the
 2 authority of §11-10-11c 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 8, 2017, relating to the State Tax Department (municipal sales and service and use tax
 5 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, strike-throughs and underscoring have been omitted.