

WEST VIRGINIA LEGISLATURE

2018 REGULAR SESSION

Introduced

House Bill 4104

BY DELEGATES SOBONYA AND FRICH

[Introduced January 15, 2018; Referred
to the Committee on Finance then 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 property
3 transfer tax.

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 27, 2017, authorized under the
2 authority of §11-22-5 of this code, relating to the state Tax Department (property transfer tax, [110](#)
3 [CSR 22](#)), is authorized.

NOTE: The purpose of this bill is to authorize the state Tax Department to promulgate a legislative rule relating to property transfer tax.

This section is new; therefore, strike-throughs and underscoring have been omitted.