

# WEST VIRGINIA LEGISLATURE

## 2018 REGULAR SESSION

**Enrolled**

**Committee Substitute**

**for**

**Senate Bill 237**

OFFICE WEST VIRGINIA  
SECRETARY OF STATE

2018 MAR - 6 P 12:05

FILED

SENATOR MAYNARD, *original sponsor*

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

SB237

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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.

**§64-7-3. Racing Commission.**

1           The legislative rule filed in the State Register on July 27, 2017, authorized under the  
2 authority of §19-23-6 and §19-23-8 of this code, relating to the Racing Commission (thoroughbred  
3 racing, 178 CSR 1), is authorized with the amendments set forth below:

4           On page 39, subdivision 24.1.f., to read as follows:

5           24.1.f. The fees that shall be paid to the Racing Commission for occupational permits  
6 issued effective for calendar year 2012 and thereafter are set forth in table 178-1A at the end of  
7 this rule.

8           And,

9           That Table 178-1A read as follows:

**TABLE 178-1 A**

**OCCUPATIONAL PERMIT FEES**

**(Effective for calendar year 2012 and thereafter)**

<b>Stable Name</b>	<b>\$40.00</b>
<b>Corporation</b>	<b>\$40.00</b>
<b>Vendor</b>	<b>\$40.00</b>
<b>Owner (with registration of colors)</b>	<b>\$30.00</b>
<b>Owner-Trainer (same person)</b>	<b>\$60.00</b>
<b>Trainer</b>	<b>\$30.00</b>
<b>Assistant Trainer</b>	<b>\$30.00</b>
<b>Jockey</b>	<b>\$30.00</b>
<b>Apprentice Jockey</b>	<b>\$20.00</b>
<b>Jockey Agent</b>	<b>\$20.00</b>

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

13

14

**TABLE 178-1 A**

15

**continued**

16

**OCCUPATIONAL PERMIT FEES**

17

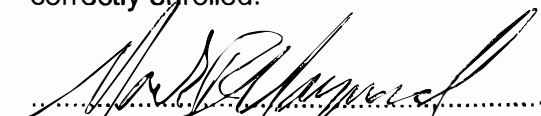
**(Effective for calendar year 2012 and thereafter)**

<b>Horsemen's Bookkeeper</b>	<b>\$20.00</b>
<b>Clerk of Scales</b>	<b>\$20.00</b>
<b>Clocker</b>	<b>\$20.00</b>

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

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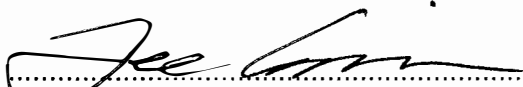
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.


  
.....  
Chairman, Senate Committee

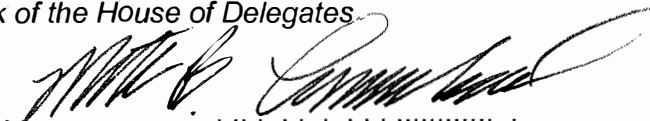
  
.....  
Chairmah, House Committee


Originated in the Senate.

In effect from passage.

  
.....  
Clerk of the Senate

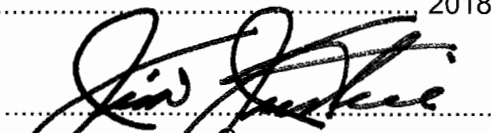
  
.....  
Clerk of the House of Delegates

  
.....  
President of the Senate

  
.....  
Speaker of the House of Delegates

2018 MAR -6 P 12:05  
OFFICE OF THE CLERK  
SECRETARY OF STATE

The within *is approved* this the *6<sup>th</sup>*.....  
*March*  
Day of ..... 2018.

  
.....  
Governor



PRESENTED TO THE GOVERNOR

MAR 02 2018

Time 4:02 pm