

# **WEST VIRGINIA LEGISLATURE**

**2019 REGULAR SESSION**

**Enrolled**

**Committee Substitute**

**for**

**Senate Bill 187**

SENATOR MAYNARD, *original sponsor*

[Passed March 6, 2019; 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 certain agencies under the Department  
3 of Tax and Revenue to promulgate legislative rules; authorizing the rules as filed and as  
4 modified by the Legislative Rule-Making Review Committee; authorizing the State Tax  
5 Department to promulgate a legislative rule relating to exchange of information agreement  
6 between the Commissioner of the Tax Division of the Department of Revenue and the  
7 Commissioner of the Division of Labor of the Department of Commerce, the Commissioner  
8 of the Insurance Commission of the Department of Revenue, the Commissioner of the  
9 Division of Motor Vehicles of the Department of Transportation, the Commissioner of the  
10 Bureau of Employment Programs, and the Office of the Governor; authorizing the State  
11 Tax Department to promulgate a legislative rule relating to payment of taxes by electronic  
12 funds transfer; authorizing the State Tax Department to promulgate a legislative rule  
13 relating to aircraft operated under a fractional ownership program; authorizing the State  
14 Tax Department to promulgate a legislative rule relating to citizen tax credit for property  
15 taxes paid; authorizing the State Tax Department to promulgate a legislative rule relating  
16 to administration of tax on purchases of wine and liquor inside and outside of  
17 municipalities; authorizing the State Tax Department to promulgate a legislative rule  
18 relating to exchange of information agreement between Tax Division and Division of  
19 Environmental Protection; authorizing the State Tax Department to promulgate a  
20 legislative rule relating to exchange of information agreement between the State Tax  
21 Division and the Alcohol Beverage Control Administration; authorizing the State Tax  
22 Department to promulgate a legislative rule relating to exchange of information pursuant  
23 to written agreement; authorizing the State Tax Department to promulgate a legislative  
24 rule relating to exchange of information agreement between the State Tax Department  
25 and the West Virginia Lottery; authorizing the State Tax Department to promulgate a  
26 legislative rule relating to exchange of information agreement between the State Tax

27 Department and the Office of the State Fire Marshal; authorizing the Lottery Commission  
28 to promulgate a legislative rule relating to West Virginia Lottery sports wagering rule; and  
29 authorizing the Racing Commission to promulgate a legislative rule relating to  
30 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, 2018, authorized under the  
2 authority of §11-10-5 of this code, relating to the State Tax Department (exchange of information  
3 agreement between the Commissioner of the Tax Division of the Department of Revenue and the  
4 Commissioner of the Division of Labor of the Department of Commerce, the Commissioner of the  
5 Insurance Commission of the Department of Revenue, the Commissioner of the Division of Motor  
6 Vehicles of the Department of Transportation, the Commissioner of the Bureau of Employment  
7 Programs and the Office of the Governor, 110 CSR 50D), is authorized.

8 (b) The legislative rule filed in the State Register on July 27, 2018, authorized under the  
9 authority of §11-10-5t of this code, modified by the State Tax Department to meet the objections  
10 of the Legislative Rule-Making Review Committee and refiled in the State Register on December  
11 6, 2018, relating to the State Tax Department (payment of taxes by electronic funds transfer, 110  
12 CSR 10F), is authorized.

13 (c) The legislative rule filed in the State Register on July 27, 2018, authorized under the  
14 authority of §11-15-9p of this code, relating to the State Tax Department (aircraft operated under  
15 a fractional ownership program, 110 CSR 15K), is authorized.

16 (d) The legislative rule filed in the State Register on July 27, 2018, authorized under the  
17 authority of §11-21-21 of this code, relating to the State Tax Department (citizen tax credit for  
18 property taxes paid, 110 CSR 21B), is authorized.

19 (e) The legislative rule filed in the State Register on July 27, 2018, authorized under the  
20 authority of §60-3A-21 of this code, relating to the State Tax Department (administration of tax on  
21 purchases of wine and liquor inside and outside of municipalities, 110 CSR 49), is authorized.

22 (f) The legislative rule filed in the State Register on July 27, 2018, authorized under the  
23 authority of §11-10-5 of this code, relating to the State Tax Department (exchange of information  
24 agreement between Tax Division and Division of Environmental Protection, 110 CSR 50A), is  
25 authorized.

26 (g) The legislative rule filed in the State Register on July 27, 2018, authorized under the  
27 authority of §11-10-5 of this code, relating to the State Tax Department (exchange of information  
28 agreement between the State Tax Division and the Alcohol Beverage Control Administration, 110  
29 CSR 50B), is authorized.

30 (h) The legislative rule filed in the State Register on July 27, 2018, authorized under the  
31 authority of §11-10-5 of this code, relating to the State Tax Department (exchange of information  
32 pursuant to written agreement, 110 CSR 50C), is authorized.

33 (i) The legislative rule filed in the State Register on July 27, 2018, authorized under the  
34 authority of §11-10-5 of this code, relating to the State Tax Department (exchange of information  
35 agreement between the State Tax Department and the West Virginia Lottery, 110 CSR 50E), is  
36 authorized.

37 (j) The legislative rule filed in the State Register on July 27, 2018, authorized under the  
38 authority of §11-10-5 of this code, relating to the State Tax Department (exchange of information  
39 agreement between the State Tax Department and the Office of the State Fire Marshal, 110 CSR  
40 50F), is authorized.

**§64-7-2. Lottery Commission.**

1 The legislative rule filed in the State Register on October 4, 2018, authorized under the  
2 authority of §29-22D-4 of this code, modified by the Lottery Commission to meet the objections  
3 of the Legislative Rule-Making Review Committee and refiled in the State Register on December

4 3, 2018, relating to the Lottery Commission (West Virginia Lottery sports wagering rule, 179 CSR  
5 9), is authorized.

**§64-7-3. Racing Commission.**

1 The legislative rule filed in the State Register on July 26, 2018, authorized under the  
2 authority of §19-23-6 of this code, modified by the Racing Commission to meet the objections of  
3 the Legislative Rule-Making Review Committee and refiled in the State Register on November  
4 28, 2018, relating to the Racing Commission (thoroughbred racing, 178 CSR 1), is authorized.

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

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*Chairman, Senate Committee*

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*Chairman, House Committee*

Originated in the Senate.

In effect from passage.

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*Clerk of the Senate*

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*Clerk of the House of Delegates*

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*President of the Senate*

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*Speaker of the House of Delegates*

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The within ..... this the.....  
Day of ....., 2019.

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*Governor*