

WEST VIRGINIA LEGISLATURE

2019 REGULAR SESSION

Introduced

House Bill 2264

BY DELEGATE FOSTER

[Introduced January 10, 2019; Referred
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 aircraft
3 operated under a fractional ownership program.

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, 2018, authorized under the
2 authority of §11-15-9p of this code, relating to the State Tax Department (aircraft operated under
3 a fractional ownership program, [110 CSR 15K](#)), is authorized.

NOTE: The purpose of this bill is to authorize the State Tax Department to promulgate a legislative rule relating to aircraft operated under a fractional ownership program.

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