

WEST VIRGINIA LEGISLATURE

2020 REGULAR SESSION

Committee Substitute

for

Senate Bill 357

SENATOR MAYNARD, *original sponsor*

[Originating in the Committee on Judiciary; reported
on January 22, 2020]

1 A BILL to amend and reenact §64-7-1 *et seq.* of the Code of West Virginia, 1931, as amended,
2 relating generally to authorizing certain agencies of the Department of Revenue to
3 promulgate legislative rules; authorizing the rules as filed and as modified by the
4 Legislative Rule-Making Review Committee; authorizing the Insurance Commissioner to
5 promulgate a legislative rule relating to Medicare supplement insurance; authorizing the
6 Insurance Commissioner to promulgate a legislative rule relating to credit for reinsurance;
7 authorizing the Insurance Commissioner to promulgate a legislative rule relating to
8 pharmacy auditing entities and pharmacy benefit managers; authorizing the Racing
9 Commission to promulgate a legislative rule relating to thoroughbred racing; authorizing
10 the State Tax Department to promulgate a legislative rule relating to payment of taxes by
11 electronic funds transfer; authorizing the State Tax Department to promulgate a legislative
12 rule relating to consumers sales and service tax and use tax—drugs, durable medical
13 goods, mobility-enhancing equipment, and prosthetic devices per se exemption, motor
14 vehicles per se exemption; and authorizing the State Tax Department to promulgate a
15 legislative rule relating to exchange of information pursuant to written agreement.

Be it enacted by the Legislature of West Virginia:

**ARTICLE 7. AUTHORIZATION FOR DEPARTMENT OF REVENUE TO PROMULGATE
LEGISLATIVE RULES.**

§64-7-1. Insurance Commissioner.

1 (a) The legislative rule filed in the State Register on July 26, 2019, authorized under the
2 authority of §33-2-10 of this code, relating to the Insurance Commissioner (Medicare supplement
3 insurance, 114 CSR 24), is authorized.

4 (b) The legislative rule filed in the State Register on March 26, 2019, authorized under the
5 authority of §33-4-15a(e)(1) of this code, modified by the Insurance Commissioner to meet the
6 objections of the Legislative Rule-Making Review Committee and refiled in the State Register on

7 October 29, 2019, relating to the Insurance Commissioner (credit for reinsurance, 114 CSR 40),
8 is authorized.

9 (c) The legislative rule filed in the State Register on December 6, 2019, authorized under
10 the authority of §33-51-10 of this code, relating to the Insurance Commissioner (pharmacy
11 auditing entities and pharmacy benefit managers, 114 CSR 99), is authorized.

§64-7-2. Racing Commission.

1 The legislative rule filed in the State Register on July 18, 2019, 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 December
4 20, 2019, relating to the Racing Commission (thoroughbred racing, 178 CSR 01), is authorized.

§64-7-3. State Tax Department.

1 (a) The legislative rule filed in the State Register on July 15, 2019, authorized under the
2 authority of §11-10-5t of this code, relating to the State Tax Department (payment of taxes by
3 electronic funds transfer, 110 CSR 10F), is authorized.

4 (b) The legislative rule filed in the State Register on July 16, 2019, authorized under the
5 authority of §11-10-5 of this code, modified by the State Tax Department to meet the objections
6 of the Legislative Rule-Making Review Committee and refiled in the State Register on November
7 5, 2019, relating to the State Tax Department (consumers sales and service tax and use tax—
8 drugs, durable medical goods, mobility-enhancing equipment, and prosthetic devices per se
9 exemption, motor vehicles per se exemption, 110 CSR 15C), is authorized.

10 (c) The legislative rule filed in the State Register on July 15, 2019, authorized under the
11 authority of §11-10-5 of this code, modified by the State Tax Department to meet the objections
12 of the Legislative Rule-Making Review Committee and refiled in the State Register on November
13 5, 2019, relating to the State Tax Department (exchange of information pursuant to written
14 agreement, 110 CSR 50C), is authorized.