

# **WEST VIRGINIA LEGISLATURE**

**2020 REGULAR SESSION**

**Introduced**

## **Senate Bill 363**

BY SENATOR MAYNARD

[Introduced January 14, 2020; 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  
 3 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. State Tax Department.**

1 The legislative rule filed in the State Register on July 15, 2019, authorized under the  
 2 authority of §11-10-5 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 November  
 4 5, 2019, relating to the State Tax Department (exchange of information pursuant to written  
 5 agreement, [110 CSR 50C](#)), is authorized.

NOTE: The purpose of this bill is to authorize the State Tax Department to promulgate a legislative rule relating to exchange of information pursuant to written agreement.

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