

WEST VIRGINIA LEGISLATURE

2021 REGULAR SESSION

Committee Substitute

for

Senate Bill 160

BY SENATOR SYPOLT

[Originating in the Committee on the Judiciary;

reported on February 25, 2021]

1 A BILL to amend and reenact §64-7-1 *et seq.* of the Code of West Virginia, 1931, as amended,
2 all 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; directing the amendment of a legislative-
5 exempt rule by the Legislature; relating to authorizing the Alcohol Beverage Control
6 Commission to promulgate a legislative rule relating to private club licensing; relating to
7 authorizing the Alcohol Beverage Control Commission to promulgate a legislative rule
8 relating to distilleries, mini-distilleries, and micro-distilleries; relating to authorizing the
9 Financial Institutions Division to promulgate a legislative rule relating to a rule pertaining
10 to the Fintech Regulatory Sandbox; relating to authorizing the Insurance Commissioner to
11 promulgate a legislative rule relating to fingerprinting requirements for applicants for
12 insurance producer and insurance adjuster license; relating to authorizing the Insurance
13 Commissioner to promulgate a legislative rule relating to insurance adjusters; relating to
14 authorizing the Insurance Commissioner to promulgate a legislative rule relating to credit
15 for reinsurance; relating to authorizing the Insurance Commissioner to promulgate a
16 legislative rule relating to insurance continuing education for individual insurance
17 producers and individual insurance adjusters; relating to authorizing the Insurance
18 Commissioner to promulgate a legislative rule relating to mental health parity; relating to
19 authorizing the Insurance Commissioner to promulgate a legislative rule relating to health
20 benefit plan network access and adequacy; relating to authorizing the Municipal Pensions
21 Oversight Board to promulgate a legislative rule relating to exempt purchasing; relating to
22 authorizing the Racing Commission to promulgate a legislative rule relating to
23 thoroughbred racing; relating to authorizing the Racing Commission to promulgate a
24 legislative rule relating to greyhound racing; relating to authorizing the Racing Commission
25 to promulgate a legislative rule relating to advance deposit account wagering; relating to
26 authorizing the Lottery Commission to promulgate a legislative rule relating to West

27 Virginia Lottery interactive wagering rule; relating to directing the State Tax Department to
28 amend a legislative-exempt rule relating to valuation of farmland and structures situated
29 thereon for ad valorem property tax purposes; relating to authorizing the State Tax
30 Department to promulgate a legislative rule relating to a tax credit for providing vehicles
31 to low-income workers; relating to authorizing the State Tax Department to promulgate a
32 legislative rule relating to the downstream natural gas manufacturing investment tax credit;
33 and relating to authorizing the State Tax Department to promulgate a legislative rule
34 relating to the high-wage growth business tax credit.

Be it enacted by the Legislature of West Virginia:

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

§64-7-1. Alcohol Beverage Control Commission.

1 (a) The legislative rule filed in the State Register on July 24, 2020, authorized under the
2 authority of §60-7-10 of this code, modified by the Alcohol Beverage Control Commission to meet
3 the objections of the Legislative Rule-Making Review Committee and refiled in the State Register
4 on November 18, 2020, relating to the Alcohol Beverage Control Commission (private club
5 licensing, 175 CSR 02), is authorized.

6 (b) The legislative rule filed in the State Register on July 24, 2020, authorized under the
7 authority of §60-2-16 of this code, modified by the Alcohol Beverage Control Commission to meet
8 the objections of the Legislative Rule-Making Review Committee and refiled in the State Register
9 on November 18, 2020, relating to the Alcohol Beverage Control Commission (distilleries, mini-
10 distilleries, and micro-distilleries, 175 CSR 10), is authorized.

§64-7-2. Division of Financial Institutions.

1 The legislative rule filed in the State Register on August 14, 2020, authorized under the
2 authority of §31A-8G-3 of this code, modified by the Division of Financial Institutions to meet the

3 objections of the Legislative Rule-Making Review Committee and refiled in the State Register on
4 November 30, 2020, relating to the Division of Financial Institutions (rule pertaining to the FinTech
5 Regulatory Sandbox, 106 CSR 21), is authorized.

§64-7-3. Insurance Commissioner.

1 (a) The legislative rule filed in the State Register on July 27, 2020, authorized under the
2 authority of §33-2-10 of this code, modified by the Insurance Commissioner to meet the objections
3 of the Legislative Rule-Making Review Committee and refiled in the State Register on September
4 30, 2020, relating to the Insurance Commissioner (fingerprinting requirements for applicants for
5 insurance producer and insurance adjuster license, 114 CSR 02A), is authorized.

6 (b) The legislative rule filed in the State Register on July 27, 2020, authorized under the
7 authority of §33-12B-12 of this code, modified by the Insurance Commissioner to meet the
8 objections of the Legislative Rule-Making Review Committee and refiled in the State Register on
9 September 30, 2020, relating to the Insurance Commissioner (insurance adjusters, 114 CSR 25),
10 is authorized.

11 (c) The legislative rule filed in the State Register on July 27, 2020, authorized under the
12 authority of §33-2-10 of this code, modified by the Insurance Commissioner to meet the objections
13 of the Legislative Rule-Making Review Committee and refiled in the State Register on September
14 30, 2020, relating to the Insurance Commissioner (credit for reinsurance, 114 CSR 40), is
15 authorized.

16 (d) The legislative rule filed in the State Register on July 27, 2020, authorized under the
17 authority of §33-2-10 of this code, relating to the Insurance Commissioner (continuing education
18 for individual insurance producers and individual insurance adjusters, 114 CSR 42), is authorized.

19 (e) The legislative rule filed in the State Register on August 11, 2020, authorized under the
20 authority of §33-2-10 of this code, modified by the Insurance Commissioner to meet the objections
21 of the Legislative Rule-Making Review Committee and refiled in the State Register on September

22 30, 2020, relating to the Insurance Commissioner (mental health parity, 114 CSR 64), is
23 authorized.

24 (f) The legislative rule filed in the State Register on August 11, 2020, authorized under the
25 authority of §33-55-9 of this code, modified by the Insurance Commissioner to meet the objections
26 of the Legislative Rule-Making Review Committee and refiled in the State Register on November
27 17, 2020, relating to the Insurance Commissioner (health benefit plan network access and
28 adequacy, 114 CSR 100), is authorized.

§64-7-4. Municipal Pensions Oversight Board.

1 The legislative rule filed in the State Register on August 7, 2020, authorized under the
2 authority of §8-22-18a of this code, modified by the Municipal Pensions Oversight Board to meet
3 the objections of the Legislative Rule-Making Review Committee and refiled in the State Register
4 on November 17, 2020, relating to the Municipal Pensions Oversight Board (exempt purchasing,
5 211 CSR 02), is authorized.

§64-7-5. Racing Commission.

1 (a) The legislative rule filed in the State Register on August 21, 2020, 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 10, 2020, relating to the Racing Commission (thoroughbred racing, 178 CSR 01), is authorized.

5 (b) The legislative rule filed in the State Register on August 17, 2020, authorized under the
6 authority of §19-23-6 of this code, relating to the Racing Commission (greyhound racing, 178 CSR
7 02), is authorized.

8 (c) The legislative rule filed in the State Register on August 17, 2020, authorized under the
9 authority of §19-23-12e of this code, modified by the Racing Commission to meet the objections
10 of the Legislative Rule-Making Review Committee and refiled in the State Register on December
11 10, 2020, relating to the Racing Commission (advance deposit account wagering, 178 CSR 10),
12 is authorized.

§64-7-6. Lottery Commission.

13 The legislative rule filed in the State Register on August 10, 2020, authorized under the
14 authority of §29-22E-4(c) of this code, modified by the Lottery Commission to meet the objections
15 of the Legislative Rule-Making Review Committee and refiled in the State Register on December
16 21, 2020, relating to the Lottery Commission (West Virginia Lottery interactive wagering rule, 179
17 CSR 10), is authorized.

§64-7-7. State Tax Department.

1 (a) The Legislature, pursuant to §11-1C-5a of this code, directs the State Tax Department to
2 amend the legislative-exempt rule filed in the State Register on July 26, 1991, authorized under
3 the authority of §11-5C-5(b) of this code, relating to the State Tax Department (valuation of
4 farmland and structures situated thereon for ad valorem property tax purposes, 110 CSR 1A) with
5 the following amendments:

6 On page 4, Subdivision 2.5.8., by striking out the period and inserting in lieu thereof a
7 colon and adding the following proviso: *Provided*, That conservation practices, such as high
8 tunnels, shall not be considered as farm buildings or otherwise evaluated as structures for the
9 purposes of applying this rule.;

10 On page 4 after Subdivision 2.5.15, by adding a new Subdivision 2.5.16 to read as follows:

11 “2.5.16. “High tunnels” also known by other names, including but not limited to, polytunnels
12 or hoophouses, are unheated, plastic-covered structures that provide an intermediate level of
13 environmental protection and control compared to open field conditions and heated
14 greenhouses.”;

15 And,

16 By renumbering the remaining subdivisions.

17 (b) The legislative rule filed in the State Register on August 17, 2020, authorized under the
18 authority of §11-10-5 of this code, modified by the State Tax Department to meet the objections
19 of the Legislative Rule-Making Review Committee and refiled in the State Register on October 5,

20 2020, relating to the State Tax Department (tax credit for providing vehicles to low-income
21 workers, 110 CSR 13FF), is authorized.

22 (c) The legislative rule filed in the State Register on July 29, 2020, authorized under the
23 authority of §11-10-5 of this code, relating to the State Tax Department (downstream natural gas
24 manufacturing investment tax credit, 110 CSR 13GG), is authorized.

25 (d) The legislative rule filed in the State Register on July 29, 2020, authorized under the
26 authority of §11-10-5 of this code, modified by the State Tax Department to meet the objections
27 of the Legislative Rule-Making Review Committee and refiled in the State Register on October 5,
28 2020, relating to the State Tax Department (high-wage growth business tax credit, 110 CSR 13II),
29 is authorized.