

# WEST VIRGINIA LEGISLATURE

## 2021 REGULAR SESSION

**Enrolled**

**Committee Substitute**

**for**

**Senate Bill 160**

BY SENATOR SYPOLT

[Passed March 23, 2021; in effect from passage]

OFFICE WEST VIRGINIA  
SECRETARY OF STATE

2021 MAR 31 P 4: 52

FILED

SB160

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**for**  
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1 AN ACT 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 Racing Commission  
21 to promulgate a legislative rule relating to thoroughbred racing; relating to authorizing the  
22 Racing Commission to promulgate a legislative rule relating to greyhound racing; relating  
23 to authorizing the Racing Commission to promulgate a legislative rule relating to advance  
24 deposit account wagering; relating to authorizing the Lottery Commission to promulgate a  
25 legislative rule relating to West Virginia Lottery interactive wagering rule; relating to  
26 directing the State Tax Department to amend a legislative-exempt rule relating to valuation

27 of farmland and structures situated thereon for ad valorem property tax purposes; relating  
28 to authorizing the State Tax Department to promulgate a legislative rule relating to a tax  
29 credit for providing vehicles to low-income workers; relating to authorizing the State Tax  
30 Department to promulgate a legislative rule relating to the downstream natural gas  
31 manufacturing investment tax credit; and relating to authorizing the State Tax Department  
32 to promulgate a legislative rule 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. 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.

**§64-7-5. 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.

**§64-7-6. 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 §11-1C-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 colon  
7 and adding the following proviso: *Provided*, That conservation practices, such as high tunnels,  
8 shall not be considered as farm buildings or otherwise evaluated as structures for the purposes  
9 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 or  
12 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.



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

*Mark Magraw*  
.....  
Chairman, Senate Committee

*Sean Dwyer*  
.....  
Chairman, House Committee

Originated in the Senate.

In effect from passage.

OFFICE WEST VIRGINIA  
SECRETARY OF STATE

2021 MAR 31 P 4: 53

FILED

*Jaime*  
.....  
Clerk of the Senate

*Steve Harris*  
.....  
Clerk of the House of Delegates

*G. B. W.*  
.....  
President of the Senate

*Ray Henshaw*  
.....  
Speaker of the House of Delegates

The within *is approved* this the *31<sup>st</sup>*  
*March*  
Day of ....., 2021.

*James Perdue*  
.....  
Governor

PRESENTED TO THE GOVERNOR

MAR 25 2021

Time 4:29 pm