

# **WEST VIRGINIA LEGISLATURE**

## **2022 REGULAR SESSION**

**Introduced**

### **House Bill 4163**

BY DELEGATE FOSTER

[Introduced January 18, 2022; Referred to the  
Committee on Finance then Government  
Organization]

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 West  
 3 Virginia Tax Credit for Federal Excise Tax Imposed upon Small Arms and Ammunition  
 4 Manufacturers.

*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 8, 2021 authorized under the  
 2 authority of §11-13KK-13 of this code, modified by the State Tax Department to meet the  
 3 objections of the Legislative Rule-Making Review Committee and refiled in the State Register on  
 4 September 7, 2021 relating to the State Tax Department (West Virginia Tax Credit for Federal  
 5 Excise Tax Imposed upon Small Arms and Ammunition Manufacturers, [110 CSR 13KK](#)), is  
 6 authorized.

NOTE: The purpose of this bill is to authorize the State Tax Department to promulgate a legislative rule relating to West Virginia Tax Credit for Federal Excise Tax Imposed upon Small Arms and Ammunition Manufacturers.

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