

WEST VIRGINIA LEGISLATURE

2022 REGULAR SESSION

Introduced

House Bill 4164

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 Tax Department to promulgate a legislative rule relating to the Sales
3 Tax Holiday.

Be it enacted by the Legislature of West Virginia:

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

§64-7-1. Tax Department.

1 The legislative rule filed in the State Register on June 30, 2021, authorized under the
2 authority of §11-15-9s of this code, modified by the Tax Department to meet the objections of the
3 Legislative Rule-Making Review Committee and refiled in the State Register on September 21,
4 2021, relating to the Tax Department (Sales Tax Holiday, [110 CSR 15F](#)), is authorized.

NOTE: The purpose of this bill is to authorize the Tax Department to promulgate a legislative rule relating to the Sales Tax Holiday.

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