

# **WEST VIRGINIA LEGISLATURE**

## **2022 REGULAR SESSION**

**Introduced**

### **House Bill 4166**

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 Vendor  
3 Absorption or Assumption of Sales and Use Tax.

*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 July 8, 2021, authorized under the  
2 authority of §11-15A-8 of this code, relating to the Tax Department (Vendor Absorption or  
3 Assumption of Sales and Use Tax, [110 CSR 15M](#)), is authorized.

NOTE: The purpose of this bill is to authorize the Tax Department to promulgate a legislative rule relating to Vendor Absorption or Assumption of Sales and Use Tax.

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