WEST VIRGINIA LEGISLATURE

2022 REGULAR SESSION

Introduced

Senate Bill 324

By Senator Sypolt

[Introduced January 17, 2022; referred

to the Committee on the Judiciary]

A BILL to amend and reenact §64-7-1 of the Code of West Virginia, 1931, as amended, relating to authorizing 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.

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.

The legislative rule filed in the State Register on July 8, 2021 authorized under the authority of §11-13KK-13 of this code, modified by the State Tax Department to meet the objections of the Legislative Rule-Making Review Committee and refiled in the State Register on September 7, 2021 relating to the State Tax Department (West Virginia Tax Credit for Federal Excise Tax Imposed upon Small Arms and Ammunition Manufacturers, [110 CSR 13KK](http://apps.sos.wv.gov/adlaw/csr/rule.aspx?rule=110-13KK)), is 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.