

# **WEST VIRGINIA LEGISLATURE**

**2022 REGULAR SESSION**

**Introduced**

## **Senate Bill 325**

BY SENATOR SYPOLT

[Introduced January 17, 2022; referred  
to the Committee on the Judiciary]

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 tax  
3 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.