

WEST VIRGINIA LEGISLATURE

2022 REGULAR SESSION

Introduced

Senate Bill 326

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 State Tax Department to promulgate a legislative rule relating to the
3 exemption for repair, remodeling, and maintenance of aircraft.

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 §11-15-9t of this code, modified by the State Tax Department to meet the objections
3 of the Legislative Rule-Making Review Committee and refiled in the State Register on September
4 7, 2021, relating to the State Tax Department (Exemption for Repair, Remodeling, and
5 Maintenance of Aircraft, [110 CSR 15L](#)), is authorized.

NOTE: The purpose of this bill is to authorize the State Tax Department to promulgate a legislative rule relating to the Exemption for Repair, Remodeling, and Maintenance of Aircraft.

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