

WEST VIRGINIA LEGISLATURE

2022 REGULAR SESSION

Introduced

Senate Bill 329

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
3 Corporation Net Income 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 27, 2021, authorized under the
2 authority of §11-24-6b 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 (Corporation Net Income Tax, [110 CSR 24](#)), is authorized.

NOTE: The purpose of this bill is to authorize the Tax Department to promulgate a legislative rule relating to the Corporation Net Income Tax.

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