West Virginia Legislature

2023 REGULAR SESSION

Introduced

Senate Bill 351

BY Senator Woodrum

[Introduced January 20, 2023; 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 Tax Department to promulgate a legislative rule relating to Farm-to-Food Bank tax credit.

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.

The legislative rule filed in the State Register on March 25, 2022, authorized under the authority of §11-13DD-5 of this code, relating to the Tax Department (Farm-to-Food Bank tax credit, [110 CSR 13DD](http://apps.sos.wv.gov/adlaw/csr/rule.aspx?rule=110-13DD)), is authorized.

NOTE: The purpose of this bill is to authorize the Tax Department to promulgate a legislative rule relating to Farm-to-Food Bank tax credit.

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