

# **WEST VIRGINIA LEGISLATURE**

## **2023 REGULAR SESSION**

**Introduced**

### **Senate Bill 351**

BY Senator Woodrum

[Introduced January 20, 2023; 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 to  
2 authorizing the Tax Department to promulgate a legislative rule relating to Farm-to-Food  
3 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.**

1 The legislative rule filed in the State Register on March 25, 2022, authorized under the  
2 authority of §11-13DD-5 of this code, relating to the Tax Department (Farm-to-Food Bank tax  
3 credit, [110 CSR 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.