

WEST VIRGINIA LEGISLATURE

2023 REGULAR SESSION

Introduced

Senate Bill 353

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 property transfer
3 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 March 25, 2022, authorized under the
2 authority of §11-22-5 of this code, relating to the Tax Department (property transfer tax, [110 CSR](#)
3 [22](#)), is authorized.

NOTE: The purpose of this bill is to authorize the Tax Department to promulgate a legislative rule relating to property transfer tax.

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