

WEST VIRGINIA LEGISLATURE

2023 REGULAR SESSION

Introduced

Senate Bill 354

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 municipal sales
3 and use tax administration.

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 26, 2022, authorized under the
2 authority of §11-10-11c 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 26,
4 2022, relating to the Tax Department (municipal sales and use tax administration, [110 CSR 28](#)), is
5 authorized.

NOTE: The purpose of this bill is to authorize the Tax Department to promulgate a legislative rule relating to municipal sales and use tax administration.

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