

# **WEST VIRGINIA LEGISLATURE**

## **2024 REGULAR SESSION**

**Introduced**

**House Bill 4079**

BY Delegate Smith

[Introduced January 10, 2024; Referred to  
Committee on Finance then 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 West Virginia Tax Department to promulgate a legislative rule relating to  
 3 aircraft operated under a fractional ownership program.

*Be it enacted by the Legislature of West Virginia:*

**ARTICLE 7. AUTHORIZATION FOR DEPARTMENT OF REVENUE TO PROMULGATE  
 LEGISLATIVE RULES.**

**§64-7-1. West Virginia Tax Department.**

1 The legislative rule filed in the State Register on March 28, 2023, authorized under the  
 2 authority of §11-15-9p of this code, relating to the West Virginia Tax Department (aircraft operated  
 3 under a fractional ownership program, [110 CSR 15K](#)), is authorized.

NOTE: The purpose of this bill is to authorize the West Virginia Tax Department to promulgate a legislative rule relating to aircraft operated under a fractional ownership program.

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