

# **WEST VIRGINIA LEGISLATURE**

## **2024 REGULAR SESSION**

**Introduced**

**House Bill 4080**

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 income tax credits for property taxes paid.

*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 July 25, 2023, authorized under the  
2 authority of §11-13MM-6 of this code, relating to the West Virginia Tax Department (income tax  
3 credits for property taxes paid, [110 CSR 21H](#)), is authorized.

NOTE: The purpose of this bill is to authorize the West Virginia Tax Department to promulgate a legislative rule relating to income tax credits for property taxes paid.

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