

WEST VIRGINIA LEGISLATURE

2024 REGULAR SESSION

Introduced

House Bill 4083

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 administration of tax on purchases of wine and liquor inside and outside of municipalities.

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 December 30, 2022, authorized under the
 2 authority of §60-3-9d of this code, modified by the West Virginia Tax Department to meet the
 3 objections of the Legislative Rule-Making Review Committee and refiled in the State Register on
 4 August 21, 2023, relating to the West Virginia Tax Department (administration of tax on purchases
 5 of wine and liquor inside and outside of municipalities, [110 CSR 49](#)), is authorized.

NOTE: The purpose of this bill is to authorize the West Virginia Tax Department to promulgate a legislative rule relating to administration of tax on purchases of wine and liquor inside and outside of municipalities.

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