

# **WEST VIRGINIA LEGISLATURE**

## **2024 REGULAR SESSION**

**Introduced**

### **House Bill 4084**

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 privilege tax on sales of hemp-derived cannabinoid and kratom products.

*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 §19-12E-12 of this code, relating to the West Virginia Tax Department (privilege tax on  
 3 sales of hemp-derived cannabinoid and kratom products, [110 CSR 99](#)), is authorized.

NOTE: The purpose of this bill is to authorize the West Virginia Tax Department to promulgate a legislative rule relating to privilege tax on sales of hemp-derived cannabinoid and kratom products.

Strike-throughs indicate language that would be stricken from a heading or the present law and underscoring indicates new language that would be added.