

WEST VIRGINIA LEGISLATURE

2024 REGULAR SESSION

Introduced

Senate Bill 59

BY Senator Woodrum

[Introduced January 10, 2024; 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 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.

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