

# **WEST VIRGINIA LEGISLATURE**

## **2018 REGULAR SESSION**

**Introduced**

### **House Bill 4105**

BY DELEGATES SOBONYA AND FRICH

[Introduced January 15, 2018; Referred  
to the 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  
2 to authorizing the State Tax Department to promulgate a legislative rule relating to  
3 municipal sales and service and use tax administration.

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

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

**§64-7-1. State Tax Department.**

1 The legislative rule filed in the State Register on July 28, 2017, authorized under the  
2 authority of §11-10-11c of this code, modified by the State Tax Department to meet the objections  
3 of the Legislative Rule-making Review Committee and refiled in the State Register on September  
4 8, 2017, relating to the State Tax Department (municipal sales and service and use tax  
5 administration, [110 CSR 28](#)), is authorized.

NOTE: The purpose of this bill is to authorize the State Tax Department to promulgate a legislative rule relating to municipal sales and service and use tax administration.

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