WEST VIRGINIA CODE: §11-13K-5

§11-13K-5. Legislative rules.

On or before May 31, 1996, the Tax Commissioner and the agricultural commissioner shall propose legislative rules for promulgation in accordance with article three, chapter twenty-nine-a of this code to determine the equipment which shall be certified as qualified agricultural equipment for purposes of application of the credit provided for in this article not inconsistent with the provisions of section two of this article. The Tax Commissioner shall also propose legislative rules for promulgation in accordance with article three, chapter twenty-nine-a of this code regarding the administration of the credit established pursuant to this article.

WV Legislature