WEST VIRGINIA CODE: §11-13KK-13

§11-13KK-13. Rules.

The Tax Commissioner may promulgate such interpretive, legislative, and procedural rules as the commissioner deems to be useful or necessary to carry out the purpose of §11-13KK-1 et seq. of this code and to implement the intent of the Legislature. The Tax Commissioner may promulgate emergency rules if they are filed in the West Virginia Register before January 1, 2022. All rules shall be promulgated in accordance with §29A-3-1 et seq. of this code.