

# WEST VIRGINIA CODE: §11-13LL-10

## §11-13LL-10. Rule-making.

(a) In order to effectuate the purposes of this article, the Tax Commissioner may promulgate procedural rules, interpretive rules and legislative rules, including emergency rules, or any combination thereof, in accordance with §29A-3-1 *et seq.* of this code.

(b) In order to effectuate the purposes of this article, the Department of Economic Development or any agency, division or subdivision thereof, may promulgate procedural rules, interpretive rules and legislative rules, including emergency rules, or any combination thereof, in accordance with §29A-3-1 *et seq.* of this code.