

WEST VIRGINIA CODE: §11-13MM-6

§11-13MM-6. Rulemaking.

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 §11-13MM-1 *et seq.* of this code and to implement the intent of the Legislature. All rules shall be promulgated in accordance with the provisions of §29A-3-1 *et seq.* of this code.

WV Legislature