WEST VIRGINIA CODE: §11-1C-5A

§11-1C-5a. Rules.

After January 1, 1996, all rules proposed or promulgated by the Tax Commissioner regarding the valuation of real or personal property within the state shall be subject to review by the legislative rule-making review committee as provided in section eleven, article three, chapter twenty-nine-a of this code, and no such rules relating to the valuation of real or personal property within the state shall be promulgated as emergency legislative rules pursuant to section fifteen, article three, chapter twenty-nine-a of this code.

WV Legislature