

# **WEST VIRGINIA CODE: §11-21A-10**

## **§11-21A-10. Legislative, interpretive, and procedural rules.**

The Tax Commissioner may propose for promulgation pursuant to the provisions of §29A-3-1 et seq. of this code such legislative, interpretive, and procedural rules as may be necessary to carry out the purposes of this article including, but not limited to, rules to determine the West Virginia share of federal audit adjustments.