

# **WEST VIRGINIA CODE: §11-6F-5**

## **§11-6F-5. Authority to propose rules.**

The State Tax Commissioner shall propose rules for promulgation in accordance with article three, chapter twenty-nine-a of this code for the administration of this article as may be necessary to implement the provisions of this article: Provided, That the State Tax Commissioner may promulgate emergency rules to implement the provisions of this article.