WEST VIRGINIA CODE: §11-6M-2

§11-6M-2. Rulemaking and Administration by Tax Commissioner.

The State Tax Commissioner shall promulgate rules, including emergency rules, and create forms for the administration of this article. The Tax Commissioner shall have the authority to make inquiries and procure information necessary to establish the salvage valuation for such property. Such rules may provide, among other things, for the identification and certification of silicon and silicon carbide manufacturing equipment that is directly and ancillary to the product process, the determination of whether such equipment is real or personal property, the determination of methods for the allocation or separation of values where the silicon and silicon carbide manufacturing equipment produces non-critical materials as by-products with commercial value, and such other matters as may be related to the administration of this article.

WV Legislature