WEST VIRGINIA CODE: §5b-2L-4

§5B-2L-4. Rule-making.

(a) In order to effectuate the purposes of this article, the Tax Commissioner may promulgate procedural rules, interpretive rules and legislative rules, including emergency rules, or any combination thereof in accordance with §29A-3-1 *et seq*. of this code.

(b) In order to effectuate the purposes of this article, the Department of Economic Development or any agency, division, or subdivision thereof, may promulgate procedural rules, interpretive rules, and legislative rules, including emergency rules, or any combination thereof in accordance with §29A-3-1 *et seq*. of this code.

WV Legislature