

# WEST VIRGINIA CODE: §64-7-4

## §64-7-4. Tax Division.

(a) The legislative rule filed in the State Register on March 11, 2024, authorized under the authority of §11-10-5t of this code, modified by the State Tax Division to meet the objections of the Legislative Rule-Making Review Committee and refiled in the State Register on September 3, 2024, relating to the State Tax Division (payment of taxes by electronic funds transfer, 110 CSR 10F), is authorized.

(b) The legislative rule filed in the State Register on August 30, 2024, authorized under the authority of §11-10-23 of this code, modified by the State Tax Division to meet the objections of the Legislative Rule-Making Review Committee and refiled in the State Register on October 9, 2024, relating to the State Tax Division (alternative resolution of tax disputes, 110 CSR 10G), is authorized with the following amendment:

On page one, subsection 2.1, beginning on line twenty-one, following the words "Tax Division", by striking out the words "and hearings before the Office of Tax Appeals";

On page two, subsection 2.7, line one, preceding the words, "Revenue for", by striking out the words "Tax and";

And,

On page two, subsection 3.5, beginning on line thirty-seven, striking out the following:

"A taxpayer must file the request for the alternative dispute resolution prior to issuance of a finalized notice of proposed assessment. If the request is not timely received, the Division shall send the taxpayer a statement of account, and a notice of assessment and the time limitations set forth in the Code for filing a petition for hearing in the Office of Tax Appeals shall commence to run.",

and inserting in lieu thereof the following:

"A taxpayer shall file the request for the alternative dispute resolution prior to issuance of a finalized notice of assessment. If the request is not timely received, the Division shall send the taxpayer a finalized notice of assessment and the time limitations set forth in the Code for filing a petition for hearing in the Office of Tax Appeals shall commence to run."

(c) The legislative rule filed in the State Register on March 11, 2024, authorized under the authority of §11-10-5 of this code, relating to the State Tax Division (consumers sales and service tax and use tax - drugs, durable medical goods, mobility enhancing equipment and prosthetic devices per se exemption; motor vehicles per se exemption, 110 CSR 15C), is authorized.

(d) The legislative rule filed in the State Register on March 11, 2024, authorized under the authority of §11-10-5 of this code, relating to the State Tax Division (exchange of information pursuant to written agreement, 110 CSR 50C), is authorized.