

# WEST VIRGINIA CODE: §64-7-5

## **§64-7-5. West Virginia Tax Department.**

(a) The legislative rule filed in the State Register on March 28, 2023, authorized under the authority of §11-15-9p of this code, relating to the West Virginia Tax Department (aircraft operated under a fractional ownership program, 110 CSR 15K), is authorized.

(b) The legislative rule filed in the State Register on December 30, 2022, authorized under the authority of §29A-3-19 of this code, modified by the West Virginia Tax Department to meet the objections of the Legislative Rule-Making Review Committee and refiled in the State Register on August 21, 2023, relating to the West Virginia Tax Department (citizen tax credit for property taxes paid, 110 CSR 21B), is authorized.

(c) The legislative rule filed in the State Register on July 28, 2023, authorized under the authority of §11-21-3a of this code, relating to the West Virginia Tax Department (income tax paid at the entity level by electing pass-through entities, 110 CSR 21G), is authorized.

(d) The legislative rule filed in the State Register on July 25, 2023, authorized under the authority of §11-13MM-6 of this code, relating to the West Virginia Tax Department (income tax credits for property taxes paid, 110 CSR 21H), is authorized.

(e) The legislative rule filed in the State Register on December 30, 2022, authorized under the authority of §60-3-9d of this code, modified by the West Virginia Tax Department to meet the objections of the Legislative Rule-Making Review Committee and refiled in the State Register on August 21, 2023, relating to the West Virginia Tax Department (administration of tax on purchases of wine and liquor inside and outside of municipalities, 110 CSR 49), is authorized.

(f) The legislative rule filed in the State Register on July 25, 2023, authorized under the authority of §19-12E-12 of this code, relating to the West Virginia Tax Department (privilege tax on sales of hemp-derived cannabinoid and kratom products, 110 CSR 99), is authorized.