

# WEST VIRGINIA CODE: §64-7-6

## §64-7-6. State Tax Department.

(a) The Legislature, pursuant to §11-1C-5a of this code, directs the State Tax Department to amend the legislative-exempt rule filed in the State Register on July 26, 1991, authorized under the authority of §11-1C-5(b) of this code, relating to the State Tax Department (valuation of farmland and structures situated thereon for ad valorem property tax purposes, 110 CSR 1A) with the following amendments:

On page 4, Subdivision 2.5.8., by striking out the period and inserting in lieu thereof a colon and adding the following proviso: Provided, That conservation practices, such as high tunnels, shall not be considered as farm buildings or otherwise evaluated as structures for the purposes of applying this rule.;

On page 4 after Subdivision 2.5.15, by adding a new Subdivision 2.5.16 to read as follows:

“2.5.16. “High tunnels” also known by other names, including but not limited to, polytunnels or hoophouses, are unheated, plastic-covered structures that provide an intermediate level of environmental protection and control compared to open field conditions and heated greenhouses.”;

And,

By renumbering the remaining subdivisions.

(b) The legislative rule filed in the State Register on August 17, 2020, authorized under the authority of §11-10-5 of this code, modified by the State Tax Department to meet the objections of the Legislative Rule-Making Review Committee and refiled in the State Register on October 5, 2020, relating to the State Tax Department (tax credit for providing vehicles to low-income workers, 110 CSR 13FF), is authorized.

(c) The legislative rule filed in the State Register on July 29, 2020, authorized under the authority of §11-10-5 of this code, relating to the State Tax Department (downstream natural gas manufacturing investment tax credit, 110 CSR 13GG), is authorized.

(d) The legislative rule filed in the State Register on July 29, 2020, authorized under the authority of §11-10-5 of this code, modified by the State Tax Department to meet the objections of the Legislative Rule-Making Review Committee and refiled in the State Register on October 5, 2020, relating to the State Tax Department (high-wage growth business tax credit, 110 CSR 13II), is authorized.