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.