WEST VIRGINIA CODE: §64-7-6

§64-7-6. Tax Division.

(a) The legislative rule filed in the State Register on July 25, 2025, authorized under the authority of §11-1C-11b of this code, relating to the Tax Division (valuation of timberland and managed timberland, 110 CSR 01H), is authorized.

(b) The legislative rule filed in the State Register on July 25, 2025, authorized under the authority of §11-1C-5 of this code, modified by the Tax Division to meet the objections of the Legislative Rule-Making Review Committee and refiled in the State Register on September 24, 2025, relating to the Tax Division (valuation of public utility property for ad valorem property tax purposes, 110 CSR 01M), is authorized.

(c) The legislative rule filed in the State Register on March 31, 2025, authorized under the authority of §11-13FF-5 of this code, modified by the Tax Division to meet the objections of the Legislative Rule-Making Review Committee and refiled in the State Register on August 26, 2025, relating to the Tax Division (tax credit for providing vehicles to low-income workers, 110 CSR 13FF), is authorized.

(d) The legislative rule filed in the State Register on March 31, 2025, authorized under the authority of §11-13GG-16 of this code, relating to the Tax Division (Downstream Natural Gas Manufacturing Investment Tax Credit, 110 CSR 13GG), is authorized.

(e) The legislative rule filed in the State Register on March 31, 2025, authorized under the authority of §11-13II-5 of this code, relating to the Tax Division (High-Wage Growth Business Tax Credit, 110 CSR 13II), is authorized.

(f) The legislative rule filed in the State Register on July 25, 2025, authorized under the authority of §11-13AA-10 of this code, relating to the Tax Division (commercial patent incentives tax credits, 110 CSR 13Q), is authorized.

(g) The legislative rule filed in the State Register on July 25, 2025, authorized under the authority of §47-21A-23 of this code, modified by the Tax Division to meet the objections of the Legislative Rule-Making Review Committee and refiled in the State Register on September 24, 2025, relating to the Tax Division (on-line bingo and raffles, 110 CSR 16A), is authorized.

(h) The legislative rule filed in the State Register on July 25, 2025, authorized under the authority of §11-10-5 of this code, relating to the Tax Division (Soft Drinks Tax, 110 CSR 19), is authorized.

(i) The legislative rule filed in the State Register on July 25, 2025, authorized under the authority of §11-13MM-6 of this code, modified by the Tax Division to meet the objections of

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the Legislative Rule-Making Review Committee and refiled in the State Register on September 24, 2025, relating to the Tax Division (income tax credits for property taxes paid, 110 CSR 21H), is authorized with the following amendment:

On page 5, subsection 4.4, line 2, following the word “spouse” by striking “that” and inserting in lieu thereof “who”;

On page 5, subsection 4.5, line 2, following the word “veteran’s” by striking “homestead or an eligible widowed spouse” and inserting in lieu thereof “or an eligible widowed spouse’s homestead”; and

On page 5, subsection 4.5, line 3, following the words “veteran’s” by inserting “or eligible widowed spouse’s”.

(j) The legislative rule filed in the State Register on July 25, 2025, authorized under the authority of §5F-2-2 of this code, relating to the Tax Division (preneed cemetery companies, 110 CSR 36), is authorized.

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