WEST VIRGINIA LEGISLATURE

2019 REGULAR SESSION

Enrolled

Committee Substitute

for

Senate Bill 187

Senator Maynard, original sponsor

[Passed March 6, 2019; in effect from passage]
Enrolled
Committee Substitute for
Senate Bill 187

SENATOR MAYNARD, original sponsor

[Passed March 6, 2019; in effect from passage]
AN ACT to amend and reenact §64-7-1, §64-7-2, and §64-7-3 of the Code of West Virginia, 1931, as amended, all relating generally to authorizing certain agencies under the Department of Tax and Revenue to promulgate legislative rules; authorizing the rules as filed and as modified by the Legislative Rule-Making Review Committee; authorizing the State Tax Department to promulgate a legislative rule relating to exchange of information agreement between the Commissioner of the Tax Division of the Department of Revenue and the Commissioner of the Division of Labor of the Department of Commerce, the Commissioner of the Insurance Commission of the Department of Revenue, the Commissioner of the Division of Motor Vehicles of the Department of Transportation, the Commissioner of the Bureau of Employment Programs, and the Office of the Governor; authorizing the State Tax Department to promulgate a legislative rule relating to payment of taxes by electronic funds transfer; authorizing the State Tax Department to promulgate a legislative rule relating to aircraft operated under a fractional ownership program; authorizing the State Tax Department to promulgate a legislative rule relating to citizen tax credit for property taxes paid; authorizing the State Tax Department to promulgate a legislative rule relating to administration of tax on purchases of wine and liquor inside and outside of municipalities; authorizing the State Tax Department to promulgate a legislative rule relating to exchange of information agreement between Tax Division and Division of Environmental Protection; authorizing the State Tax Department to promulgate a legislative rule relating to exchange of information agreement between the State Tax Division and the Alcohol Beverage Control Administration; authorizing the State Tax Department to promulgate a legislative rule relating to exchange of information pursuant to written agreement; authorizing the State Tax Department to promulgate a legislative rule relating to exchange of information agreement between the State Tax Department and the West Virginia Lottery; authorizing the State Tax Department to promulgate a legislative rule relating to exchange of information agreement between the State Tax Department and the West Virginia Lottery.
Enr CS for SB 187

Department and the Office of the State Fire Marshal; authorizing the Lottery Commission
to promulgate a legislative rule relating to West Virginia Lottery sports wagering rule; and
authorizing the Racing Commission to promulgate a legislative rule relating to
thoroughbred racing.

Be it enacted by the Legislature of West Virginia:

ARTICLE 7. AUTHORIZATION FOR DEPARTMENT OF REVENUE TO PROMULGATE
LEGISLATIVE RULES.

§64-7-1. State Tax Department.

(a) The legislative rule filed in the State Register on July 27, 2018, authorized under the
authority of §11-10-5 of this code, relating to the State Tax Department (exchange of information
agreement between the Commissioner of the Tax Division of the Department of Revenue and the
Commissioner of the Division of Labor of the Department of Commerce, the Commissioner of the
Insurance Commission of the Department of Revenue, the Commissioner of the Division of Motor
Vehicles of the Department of Transportation, the Commissioner of the Bureau of Employment
Programs and the Office of the Governor, 110 CSR 50D), is authorized.

(b) The legislative rule filed in the State Register on July 27, 2018, authorized under the
authority of §11-10-5t 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 December
6, 2018, relating to the State Tax Department (payment of taxes by electronic funds transfer, 110
CSR 10F), is authorized.

(c) The legislative rule filed in the State Register on July 27, 2018, authorized under the
authority of §11-15-9p of this code, relating to the State Tax Department (aircraft operated under
a fractional ownership program, 110 CSR 15K), is authorized.

(d) The legislative rule filed in the State Register on July 27, 2018, authorized under the
authority of §11-21-21 of this code, relating to the State Tax Department (citizen tax credit for
property taxes paid, 110 CSR 21B), is authorized.
(e) The legislative rule filed in the State Register on July 27, 2018, authorized under the authority of §60-3A-21 of this code, relating to the State 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 27, 2018, authorized under the authority of §11-10-5 of this code, relating to the State Tax Department (exchange of information agreement between Tax Division and Division of Environmental Protection, 110 CSR 50A), is authorized.

(g) The legislative rule filed in the State Register on July 27, 2018, authorized under the authority of §11-10-5 of this code, relating to the State Tax Department (exchange of information agreement between the State Tax Division and the Alcohol Beverage Control Administration, 110 CSR 50B), is authorized.

(h) The legislative rule filed in the State Register on July 27, 2018, authorized under the authority of §11-10-5 of this code, relating to the State Tax Department (exchange of information pursuant to written agreement, 110 CSR 50C), is authorized.

(i) The legislative rule filed in the State Register on July 27, 2018, authorized under the authority of §11-10-5 of this code, relating to the State Tax Department (exchange of information agreement between the State Tax Department and the West Virginia Lottery, 110 CSR 50E), is authorized.

(j) The legislative rule filed in the State Register on July 27, 2018, authorized under the authority of §11-10-5 of this code, relating to the State Tax Department (exchange of information agreement between the State Tax Department and the Office of the State Fire Marshal, 110 CSR 50F), is authorized.

§64-7-2. Lottery Commission.

The legislative rule filed in the State Register on October 4, 2018, authorized under the authority of §29-22D-4 of this code, modified by the Lottery Commission to meet the objections of the Legislative Rule-Making Review Committee and refiled in the State Register on December
Enr CS for SB 187

3, 2018, relating to the Lottery Commission (West Virginia Lottery sports wagering rule, 179 CSR 9), is authorized.

§64-7-3. Racing Commission.

The legislative rule filed in the State Register on July 26, 2018, authorized under the authority of §19-23-6 of this code, modified by the Racing Commission to meet the objections of the Legislative Rule-Making Review Committee and refiled in the State Register on November 28, 2018, relating to the Racing Commission (thoroughbred racing, 178 CSR 1), is authorized.
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

Mark R. Nealy  
Chairman, Senate Committee

Mark Loyd  
Chairman, House Committee

Originated in the Senate.

In effect from passage.

Joe Lorenz  
Clerk of the Senate

Steve Ayers  
Clerk of the House of Delegates

Wilton E. Lynn  
President of the Senate

Dennis K早餐
Speaker of the House of Delegates

The within is approved this the 21st Day of March, 2019.

James P. Justice  
Governor