Enrolled

Committee Substitute for

Senate Bill 160

BY SENATOR SYPOLT

[Passed March 23, 2021; in effect from passage]
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[Passed March 23, 2021; in effect from passage]
AN ACT to amend and reenact §64-7-1 et seq. of the Code of West Virginia, 1931, as amended, all relating generally to authorizing certain agencies of the Department of Revenue to promulgate legislative rules; authorizing the rules as filed and as modified by the Legislative Rule-Making Review Committee; directing the amendment of a legislative-exempt rule by the Legislature; relating to authorizing the Alcohol Beverage Control Commission to promulgate a legislative rule relating to private club licensing; relating to authorizing the Alcohol Beverage Control Commission to promulgate a legislative rule relating to distilleries, mini-distilleries, and micro-distilleries; relating to authorizing the Financial Institutions Division to promulgate a legislative rule relating to a rule pertaining to the Fintech Regulatory Sandbox; relating to authorizing the insurance Commissioner to promulgate a legislative rule relating to fingerprinting requirements for applicants for insurance producer and insurance adjuster license; relating to authorizing the Insurance Commissioner to promulgate a legislative rule relating to insurance adjusters; relating to authorizing the Insurance Commissioner to promulgate a legislative rule relating to credit for reinsurance; relating to authorizing the Insurance Commissioner to promulgate a legislative rule relating to insurance continuing education for individual insurance producers and individual insurance adjusters; relating to authorizing the Insurance Commissioner to promulgate a legislative rule relating to mental health parity; relating to authorizing the Insurance Commissioner to promulgate a legislative rule relating to health benefit plan network access and adequacy; relating to authorizing the Racing Commission to promulgate a legislative rule relating to thoroughbred racing; relating to authorizing the Racing Commission to promulgate a legislative rule relating to greyhound racing; relating to authorizing the Racing Commission to promulgate a legislative rule relating to advance deposit account wagering; relating to authorizing the Lottery Commission to promulgate a legislative rule relating to West Virginia Lottery interactive wagering rule; relating to directing the State Tax Department to amend a legislative-exempt rule relating to valuation
Enr CS for SB 160

of farmland and structures situated thereon for ad valorem property tax purposes; relating
to authorizing the State Tax Department to promulgate a legislative rule relating to a tax
credit for providing vehicles to low-income workers; relating to authorizing the State Tax
Department to promulgate a legislative rule relating to the downstream natural gas
manufacturing investment tax credit; and relating to authorizing the State Tax Department
to promulgate a legislative rule relating to the high-wage growth business tax credit.

Be it enacted by the Legislature of West Virginia:

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

§64-7-1. Alcohol Beverage Control Commission.

(a) The legislative rule filed in the State Register on July 24, 2020, authorized under the
authority of §60-7-10 of this code, modified by the Alcohol Beverage Control Commission to meet
the objections of the Legislative Rule-Making Review Committee and refiled in the State Register
on November 18, 2020, relating to the Alcohol Beverage Control Commission (private club
licensing, 175 CSR 02), is authorized.

(b) The legislative rule filed in the State Register on July 24, 2020, authorized under the
authority of §60-2-16 of this code, modified by the Alcohol Beverage Control Commission to meet
the objections of the Legislative Rule-Making Review Committee and refiled in the State Register
on November 18, 2020, relating to the Alcohol Beverage Control Commission (distilleries, mini-
distilleries, and micro-distilleries, 175 CSR 10), is authorized.

§64-7-2. Division of Financial Institutions.

The legislative rule filed in the State Register on August 14, 2020, authorized under the
authority of §31A-8G-3 of this code, modified by the Division of Financial Institutions to meet the
objections of the Legislative Rule-Making Review Committee and refiled in the State Register on
Enr CS for SB 160

November 30, 2020, relating to the Division of Financial Institutions (rule pertaining to the FinTech Regulatory Sandbox, 106 CSR 21), is authorized.

§64-7-3. Insurance Commissioner.

(a) The legislative rule filed in the State Register on July 27, 2020, authorized under the authority of §33-2-10 of this code, modified by the Insurance Commissioner to meet the objections of the Legislative Rule-Making Review Committee and refiled in the State Register on September 30, 2020, relating to the Insurance Commissioner (fingerprinting requirements for applicants for insurance producer and insurance adjuster license, 114 CSR 02A), is authorized.

(b) The legislative rule filed in the State Register on July 27, 2020, authorized under the authority of §33-12B-12 of this code, modified by the Insurance Commissioner to meet the objections of the Legislative Rule-Making Review Committee and refiled in the State Register on September 30, 2020, relating to the Insurance Commissioner (insurance adjusters, 114 CSR 25), is authorized.

(c) The legislative rule filed in the State Register on July 27, 2020, authorized under the authority of §33-2-10 of this code, modified by the Insurance Commissioner to meet the objections of the Legislative Rule-Making Review Committee and refiled in the State Register on September 30, 2020, relating to the Insurance Commissioner (credit for reinsurance, 114 CSR 40), is authorized.

(d) The legislative rule filed in the State Register on July 27, 2020, authorized under the authority of §33-2-10 of this code, relating to the Insurance Commissioner (continuing education for individual insurance producers and individual insurance adjusters, 114 CSR 42), is authorized.

(e) The legislative rule filed in the State Register on August 11, 2020, authorized under the authority of §33-2-10 of this code, modified by the Insurance Commissioner to meet the objections of the Legislative Rule-Making Review Committee and refiled in the State Register on September 30, 2020, relating to the Insurance Commissioner (mental health parity, 114 CSR 64), is authorized.
(f) The legislative rule filed in the State Register on August 11, 2020, authorized under the authority of §33-55-9 of this code, modified by the Insurance Commissioner to meet the objections of the Legislative Rule-Making Review Committee and refiled in the State Register on November 17, 2020, relating to the Insurance Commissioner (health benefit plan network access and adequacy, 114 CSR 100), is authorized.

§64-7-4. Racing Commission.

(a) The legislative rule filed in the State Register on August 21, 2020, 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 December 10, 2020, relating to the Racing Commission (thoroughbred racing, 178 CSR 01), is authorized.

(b) The legislative rule filed in the State Register on August 17, 2020, authorized under the authority of §19-23-6 of this code, relating to the Racing Commission (greyhound racing, 178 CSR 02), is authorized.

(c) The legislative rule filed in the State Register on August 17, 2020, authorized under the authority of §19-23-12e 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 December 10, 2020, relating to the Racing Commission (advance deposit account wagering, 178 CSR 10), is authorized.

§64-7-5. Lottery Commission.

The legislative rule filed in the State Register on August 10, 2020, authorized under the authority of §29-22E-4(c) 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 21, 2020, relating to the Lottery Commission (West Virginia Lottery interactive wagering rule, 179 CSR 10), is authorized.
Enr CS for SB 160

§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.
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

Chairman, Senate Committee

Chairman, House Committee

Originated in the Senate.

In effect from passage.

Clerk of the Senate

Clerk of the House of Delegates

President of the Senate

Speaker of the House of Delegates

The within bill is approved this the 31st Day of March, 2021.

Governor