SB876

WEST VIRGINIA LEGISLATURE

2025 REGULAR SESSION

FILED
2025 APR 25 P 3:02
OFFICE OF WEST VIRGINIA
SECRETARY OF STATE

Enrolled

Senate Bill 876

BY SENATOR RUCKER

[Passed April 10, 2025; in effect 90 days from passage (July 9, 2025)]

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[Passed April 10, 2025; in effect 90 days from passage (July 9, 2025)]

AN ACT to amend the Code of West Virginia, 1931, as amended, by adding a new section, designated §11-10-28, relating to terminating certain requirements for the Tax Commissioner to submit reports, publish information, and provide notice; and specifying effective date.

Be it enacted by the Legislature of West Virginia:

ARTICLE 10. WEST VIRGINIA TAX PROCEDURE AND ADMINISTRATION ACT.

§11-10-28. Efficiency in Tax Division reporting.

(a) The Legislature recognizes that certain statutory requirements for legislative reports have become redundant, inefficient, and no longer serve the purpose for which they were originally intended; the continuing requirement for numerous legislative reports imposes unnecessary burdens on both state agencies and legislative bodies, diverting valuable resources away from core functions; many of these reports are rarely used by lawmakers in the legislative process, fail to result in actionable policy changes, and contribute to the growing backlog of unreviewed and underutilized documents; the requirement to produce these reports has proven to be a wasteful expenditure of time, taxpayer funds, and personnel, without producing a tangible benefit to the legislative decision-making process or the public; and the Legislature has a responsibility to ensure that state government operates in the most effective, efficient, and transparent manner possible, and should focus on legislative activities and reports that directly support policymaking and serve the public interest. Therefore, the Legislature finds that the repeal of certain code sections related to unnecessary legislative reports will reduce administrative burdens, improve the allocation of state resources, and increase the efficiency of legislative functions, ultimately promoting a more streamlined and responsive government.

(b) Requirements in the following sections of this code for the Tax Commissioner to submit reports, publish information, or provide notice shall not apply for any period on or after January 1, 2025:

(1) The report on certified capital additions provided for in §11-6F-4;

(2) The report of the Criminal Investigation Division pursuant to §11-9-2a;

(3) The reports relating to certain confidential taxpayer information provided for in §11-10-5s(b);

(4) The report relating to the automated tax administration system pursuant to §11-10C-4;

(5) The report related to the Business Investment and Jobs Expansion Tax Credit provided for in §11-13C-7a;

(6) The Economic Opportunity Tax Credit Review and Accountability report required by §11-13Q-20;

(7) The Manufacturing Investment Tax Credit Review and Accountability report required by §11-13S-10;

(8) The High Growth Business Investment Tax Credit Review and Accountability report required by §11-13U-8;

(9) The Manufacturing Property Tax Adjustment Credit report required by §11-13Y-8;

(10) The Commercial Patent Incentives Tax Credit Review and Accountability report required by §11-13AA-9;

(11) The Mine Safety Technology Tax Credit Review and Accountability report required by §11-13BB-11;

(12) The Farm to Food Bank Tax Credit report required by §11-13DD-6;

(13) The Coal Severance Tax Rebate report required by §11-13EE-13;

(14) The Tax Credit for Donation or Sale of a Vehicle Tax Credit Review report required by §11-13FF-6;

(15) The Natural Gas Manufacturing Investment Tax Credit Review and Accountability report required by §11-13GG-15;

(16) The West Virginia Natural Gas Liquids Property Tax Adjustment Tax Credit report required by §11-13HH-8;

(17) The West Virginia Volunteer Firefighter Tax Credit Review report required by §11-13JJ-6;

(18) The West Virginia Tax Credit for Federal Excise Tax Credit Review and Accountability report required by §11-13KK-12; and

(19) The West Virginia Property Tax Adjustment Act Annual report required by §11-13MM-7;

(c) Nothing in this section shall prohibit the Tax Commissioner from providing information and reporting as a part of the biennial report required to be filed by §11-1-4, the tax expenditure reports required to be filed under §11-10-5s, or otherwise as is deemed useful or necessary.

The Clerk of the Senate and the Clerk of the House of Delegates hereby certify that the foregoing bill is correctly enrolled.

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Clerk of the Senate

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Clerk of the House of Delegates

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OFFICE OF WEST VIRGINIA
SECRETARY OF STATE

Originated in the Senate.

In effect 90 days from passage.

Randy E. Smith
....
President of the Senate

....
Speaker of the House of Delegates

The within is approved this the 25th

Day of April, 2025.

Patrick Morrisey
....
Governor

PRESENTED TO THE GOVERNOR

APR 14 2025

Time 12:00pm