

**WEST VIRGINIA  
SECRETARY OF STATE  
KEN HECHLER  
ADMINISTRATIVE LAW DIVISION**

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OFFICE OF WEST VIRGINIA  
SECRETARY OF STATE

**EXPIRATION OF LEGISLATIVE RULE  
DUE TO LEGISLATIVE DISAPPROVAL**

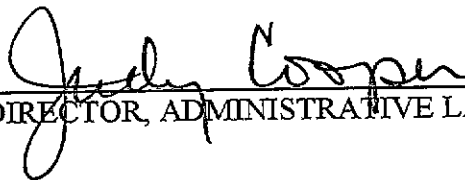
(W. VA. CODE §64-1-1)

AGENCY: Tax TITLE NUMBER: 110

SERIES NUMBER: 1K

TITLE OF RULE: Valuation of Natural Resources Property Other Than Coal, Oil or Natural  
Gas for Ad Valorem Property Tax Purpose

THE ABOVE RULE EXPIRED DUE TO 1998 LEGISLATIVE DISAPPROVAL OF THIS  
RULE..

  
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DIRECTOR, ADMINISTRATIVE LAW DIVISION

2087  
110+K

1 Bill-Tax, N

H. B. 4207

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(By Delegates Hunt, Linch, Compton, Jenkins,  
Faircloth and Riggs)

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[Introduced January 30, 1998; referred to the  
Committee on Finance then the Judiciary.]

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10 A BILL to amend and reenact section two, article seven,  
11 chapter sixty-four of the code of West Virginia, one  
12 thousand nine hundred thirty-one, as amended, relating  
13 to authorizing the tax division to promulgate a  
14 legislative rule relating to the valuation of natural  
15 resources property other than coal, oil or natural gas  
16 for ad valorem property tax purposes.

17 *Be it enacted by the Legislature of West Virginia:*

18 That section two, article seven, chapter sixty-four of  
19 the code of West Virginia, one thousand nine hundred  
20 thirty-one, as amended, be amended and reenacted, to read  
21 as follows:

22 ARTICLE 7. AUTHORIZATION FOR DEPARTMENT OF TAX AND REVENUE  
23 TO PROMULGATE LEGISLATIVE RULES.

4267

1 §64-7-2. Department of tax and revenue; tax division; and  
2 state tax commissioner.

3 (a) The legislative rule filed in the state register  
4 on the twenty-third day of July, one thousand nine hundred  
5 ninety-six, authorized under the authority of section five,  
6 article thirteen-j, chapter eleven of this code, modified  
7 by the tax division to meet the objections of the  
8 legislative rule-making review committee and refiled in the  
9 state register on the thirty-first day of October, one  
10 thousand nine hundred ninety-six, relating to the tax  
11 division (tax credit for qualified agricultural equipment,  
12 110 CSR 13J), is authorized.

13 (b) The legislative rule filed in the state register  
14 on the sixteenth day of August, one thousand nine hundred  
15 ninety-six, authorized under the authority of section  
16 fifty-one, article twenty-one, chapter eleven of this code,  
17 modified by the tax division to meet the objections of the  
18 legislative rule-making review committee and refiled in  
19 the state register on the thirty-first day of October, one  
20 thousand nine hundred ninety-six, relating to the tax  
21 division (personal income tax low income exclusions, 110  
22 CSR 21.1), is authorized.

23 (c) The legislative rule filed in the state register

1 on the sixteenth day of August, one thousand nine hundred  
2 ninety-six, authorized under the authority of section  
3 twenty-one, article twenty-one, chapter forty-seven of this  
4 code, modified by the tax division to meet the objections  
5 of the legislative rule-making review committee and  
6 refiled in the state register on the twenty-seventh day  
7 of February, one thousand nine hundred ninety-seven,  
8 relating to the tax division (charitable raffles, 110 CSR  
9 37), is authorized.

10 (d) The legislative rule filed in the state register  
11 on the thirty-first day of July, one thousand nine hundred  
12 ninety-seven, authorized under the authority of section  
13 five, article one-a, chapter eleven, of this code, modified  
14 by the tax division to meet the objections of the  
15 legislative rule-making review committee and refiled in the  
16 state register on the twenty-sixth day of January, one  
17 thousand nine hundred ninety-eight, relating to the tax  
18 division (valuation of natural resources property other  
19 than coal, oil or natural gas for ad valorem property tax  
20 purposes, 110 CSR 1K), is authorized.

21

22 NOTE: The purpose of this bill is to authorize the  
23 Tax Division to promulgate a legislative rule relating to  
24 the Valuation of Natural Resources Property Other Than

1 Coal, Oil or Natural Gas for Ad Valorem Property Tax  
2 Purposes.

3  
4 Strike-throughs indicate language that would be  
5 stricken from the present law, and underscoring indicates  
6 new language that would be added.

Senate Bill No. 350

110-1K

1 (By Senator(s) Ross, Anderson, Bowman,  
2 Macnaughtan, Boley and Buckalew)

3 [Introduced January 30, 1998; referred to the  
4 Committee on Natural Resources; and then to the  
5 Committee on Finance; and then to the Committee  
6 on the Judiciary.]  
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10 A BILL to amend and reenact section two, article seven,  
11 chapter sixty-four of the code of West Virginia, one  
12 thousand nine hundred thirty-one, as amended, relating  
13 to authorizing the tax division to promulgate a  
14 legislative rule relating to the valuation of natural  
15 resources property other than coal, oil or natural gas  
16 for ad valorem property tax purposes.

17 *Be it enacted by the Legislature of West Virginia:*

18 That section two, article seven, chapter sixty-four of  
19 the code of West Virginia, one thousand nine hundred  
20 thirty-one, as amended, be amended and reenacted, to read  
21 as follows:

22 **ARTICLE 7. AUTHORIZATION FOR DEPARTMENT OF TAX AND REVENUE**  
23 **TO PROMULGATE LEGISLATIVE RULES.**

1 Coal, Oil or Natural Gas for Ad Valorem Property Tax  
2 Purposes.

3  
4 Strike-throughs indicate language that would be  
5 stricken from the present law, and underscoring indicates  
6 new language that would be added.