

**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: 6F

TITLE OF RULE: Property of Tax Valuation of Certain Manufacturing Property

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



DIRECTOR, ADMINISTRATIVE LAW DIVISION

Senate Bill No. 346

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

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

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 property tax
15 valuation of certain manufacturing property.

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

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

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

23 §64-7-2. Department of tax and revenue; tax division; and

1 state tax commissioner.

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

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

22 (c) The legislative rule filed in the state register
23 on the sixteenth day of August, one thousand nine hundred

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

9 (d) The legislative rule filed in the state register
10 on the first day of August, one thousand nine hundred
11 ninety-seven, authorized under the authority of section
12 five, article six-f, chapter eleven, of this code, modified
13 by the tax division to meet the objections of the
14 legislative rule-making review committee and refiled in the
15 state register on the twenty-sixth day of January, one
16 thousand nine hundred ninety-eight, relating to the tax
17 division (property tax valuation of certain manufacturing
18 property, 110 CSR 6F), is authorized.

19

20 NOTE: The purpose of this bill is to authorize the
21 Tax Division to promulgate a legislative rule relating to
22 the Property Tax Valuation of Certain Manufacturing
23 Property.

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25 Strike-throughs indicate language that would be
26 stricken from the present law, and underscoring indicates

1 new language that would be added.

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1 Bill-Tax, Pr

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

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Committee on Finance then the Judiciary.]

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