

WEST VIRGINIA
SECRETARY OF STATE

KEN HECHLER

ADMINISTRATIVE LAW DIVISION

Form #6

DO NOT MARK IN THIS BOX

FILED

May 14 2 52 PM '97

OFFICE OF WEST VIRGINIA
SECRETARY OF STATE

**NOTICE OF FINAL FILING AND ADOPTION OF A LEGISLATIVE RULE AUTHORIZED
BY THE WEST VIRGINIA LEGISLATURE.**

AGENCY: State Tax Division TITLE NUMBER: 110

AMENDMENT TO AN EXISTING RULE: YES , NO

IF YES, SERIES NUMBER OF RULE BEING AMENDED: _____

TITLE OF RULE BEING AMENDED: _____

IF NO, SERIES NUMBER OF NEW RULE BEING PROPOSED: 13J

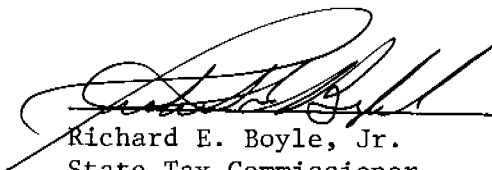
TITLE OF RULE BEING PROPOSED: Tax Credit For Qualified Agricultural
Equipment

THE ABOVE RULE HAS BEEN AUTHORIZED BY THE WEST VIRGINIA LEGISLATURE.

AUTHORIZATION IS CITED IN (house or senate bill number) S.B. 157

SECTION 64-7-2(a), PASSED ON April 20, 1997

THIS RULE IS FILED WITH THE SECRETARY OF STATE. THIS RULE BECOMES EFFECTIVE ON
THE FOLLOWING DATE: June 1, 1997


Richard E. Boyle, Jr.
State Tax Commissioner



STATE OF WEST VIRGINIA
DEPARTMENT OF TAX AND REVENUE

CECIL H. UNDERWOOD
GOVERNOR

TAX DIVISION
P. O. Box 2389
Charleston, West Virginia 25328-2389

ROBIN C. CAPEHART
SECRETARY

PROMULGATION HISTORY

RULE TITLE: Tax Credit For Qualified Agricultural Equipment.

TITLE NUMBER: 110

SERIES: 13J

NOTICE FILED: May 31, 1996.

HEARING DATE OR
PUBLIC COMMENT PERIOD: May 31, 1996 - July 1, 1996.

EMERGENCE RULE: N/A
E.R.D. NUMBER:
E.R.D. DATE:

FILED/
AGENCY APPROVED: July 23, 1996

FILED AS MODIFIED: October 31, 1996

LEGISLATIVE
AUTHORIZATION: SB 157

EFFECTIVE DATE: June 1, 1996

LD:JM/lr
5/13/97

Senate Bill No. 221

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

[Introduced March 3, 1997; 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 tax credit for
15 qualified agricultural equipment.

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 ~~rules~~ rule filed in the state
3 register on the twenty-eighth day of July, one thousand
4 nine hundred ninety-five, authorized under the authority
5 of section twelve, article fourteen-b, chapter eleven of
6 this code, modified by the tax division to meet the
7 objections of the legislative rule-making review committee
8 and refiled in the state register on the twenty-second
9 day of September, one thousand nine hundred ninety-five,
10 relating to the tax division (international fuel tax
11 agreement, 110 CSR 14B), ~~are~~ is authorized.

12 (b) The legislative ~~rules~~ rule filed in the state
13 register on the twenty-eighth day of July, one thousand
14 nine hundred ninety-five, authorized under the authority of
15 section twenty-three, article twenty, chapter forty-seven
16 of this code, modified by the tax division to meet the
17 objections of the legislative rule-making review committee
18 and refiled in the state register on the twenty-fourth
19 day of January, one thousand nine hundred ninety-six,
20 relating to the tax division (bingo, 110 CSR 16), ~~are~~ is
21 authorized with the amendments set forth below:

22 "On page seven, subdivision 3.1.9, by striking out the
23 word 'are' and inserting in lieu thereof the word 'is';

1 On page nineteen, subsection 11.1, by striking out the
2 words 'limited occasion licenses' and inserting in lieu
3 thereof the words 'limited occasion licensees';

4 On page twenty-three, subdivision 16.1.4, by striking
5 out the words 'these regulations' and inserting in lieu
6 thereof the words 'this rule';

7 And,

8 On page twenty-five, subsection 18.1, by striking out
9 the words 'these regulations' and inserting in lieu thereof
10 the words 'this rule'."

11 (c) The legislative ~~rules~~ rule filed in the state
12 register on the twenty-eighth day of July, one thousand
13 nine hundred ninety-five, authorized under the authority
14 of section three, article thirteen-i, chapter eleven of
15 this code, modified by the tax division to meet the
16 objections of the legislative rule-making review committee
17 and refiled in the state register on the twenty-second
18 day of September, one thousand nine hundred ninety-five,
19 relating to the tax division (tax credit for employing
20 former members of Colin Anderson center, 110 CSR 13I), ~~are~~
21 is authorized.

22 (d) The legislative ~~rules~~ rule filed in the state
23 register on the twenty-eighth day of July, one thousand

1 nine hundred ninety-five, authorized under the authority of
2 section four, article six-a, chapter eleven of this code,
3 modified by the tax division to meet the objections of the
4 legislative rule-making review committee and refiled in the
5 state register on the twenty-second day of September, one
6 thousand nine hundred ninety-five, relating to the tax
7 division (pollution control facilities, 110 CSR 6), ~~are~~ is
8 authorized.

9 (e) The legislative ~~rules~~ rule filed in the state
10 register on the twenty-eighth day of July, one thousand
11 nine hundred ninety-five, authorized under the authority of
12 section five, article ten, chapter eleven of this code,
13 modified 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 first day of December, one thousand
16 nine hundred ninety-five, relating to the tax division
17 (business and occupation tax, 110 CSR 13), ~~are~~ is
18 authorized.

19 (f) The legislative rule filed in the state register
20 on the twenty-third day of July, one thousand nine hundred
21 ninety-six, authorized under the authority of section five,
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8 and refiled in the state register on the twenty-second
9 day of September, one thousand nine hundred ninety-five,
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11 agreement, 110 CSR 14B), ~~are~~ is authorized.

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20 former members of Colin Anderson center, 110 CSR 13I), ~~are~~
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23 by the tax division to meet the objections of the

1 legislative rule-making review committee and refiled in the
2 state register on the thirty-first day of October, one
3 thousand nine hundred ninety-six, relating to the tax
4 division (tax credit for qualified agricultural equipment,
5 110 CSR 13J), is authorized.

6

7 NOTE: The purpose of this bill is to authorize the
8 Tax Division to promulgate a legislative rule relating to
9 the Tax Credit for Qualified Agricultural Equipment.

10
11 Strike-throughs indicate language that would be
12 stricken from the present law, and underscoring indicates
13 new language that would be added.

Senate Bill No. 221

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

[Introduced March 3, 1997; referred to the
Committee on Finance; and then to the Committee
on the Judiciary.]

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14 legislative rule relating to the tax credit for
15 qualified agricultural equipment.

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 ~~rules~~ rule filed in the state
3 register on the twenty-eighth day of July, one thousand
4 nine hundred ninety-five, authorized under the authority
5 of section twelve, article fourteen-b, chapter eleven of
6 this code, modified by the tax division to meet the
7 objections of the legislative rule-making review committee
8 and refiled in the state register on the twenty-second
9 day of September, one thousand nine hundred ninety-five,
10 relating to the tax division (international fuel tax
11 agreement, 110 CSR 14B), ~~are~~ is authorized.

12 (b) The legislative ~~rules~~ rule filed in the state
13 register on the twenty-eighth day of July, one thousand
14 nine hundred ninety-five, authorized under the authority of
15 section twenty-three, article twenty, chapter forty-seven
16 of this code, modified by the tax division to meet the
17 objections of the legislative rule-making review committee
18 and refiled in the state register on the twenty-fourth
19 day of January, one thousand nine hundred ninety-six,
20 relating to the tax division (bingo, 110 CSR 16), ~~are~~ is
21 authorized with the amendments set forth below:

22 "On page seven, subdivision 3.1.9, by striking out the
23 word 'are' and inserting in lieu thereof the word 'is';

1 On page nineteen, subsection 11.1, by striking out the
2 words 'limited occasion licenses' and inserting in lieu
3 thereof the words 'limited occasion licensees';

4 On page twenty-three, subdivision 16.1.4, by striking
5 out the words 'these regulations' and inserting in lieu
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8 On page twenty-five, subsection 18.1, by striking out
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12 register on the twenty-eighth day of July, one thousand
13 nine hundred ninety-five, authorized under the authority
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15 this code, modified by the tax division to meet the
16 objections of the legislative rule-making review committee
17 and refiled in the state register on the twenty-second
18 day of September, one thousand nine hundred ninety-five,
19 relating to the tax division (tax credit for employing
20 former members of Colin Anderson center, 110 CSR 13I), ~~are~~
21 is authorized.

22 (d) The legislative ~~rules~~ rule filed in the state
23 register on the twenty-eighth day of July, one thousand

1 nine hundred ninety-five, authorized under the authority of
2 section four, article six-a, chapter eleven of this code,
3 modified by the tax division to meet the objections of the
4 legislative rule-making review committee and refiled in the
5 state register on the twenty-second day of September, one
6 thousand nine hundred ninety-five, relating to the tax
7 division (pollution control facilities, 110 CSR 6), ~~are~~ is
8 authorized.

9 (e) The legislative ~~rules~~ rule filed in the state
10 register on the twenty-eighth day of July, one thousand
11 nine hundred ninety-five, authorized under the authority of
12 section five, article ten, chapter eleven of this code,
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3 thousand nine hundred ninety-six, relating to the tax
4 division (tax credit for qualified agricultural equipment,
5 110 CSR 13J), is authorized.

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8 Tax Division to promulgate a legislative rule relating to
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1 Bill: Tax, Agri Equip

(By Delegate(s) Douglas, Hunt, Compton,
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[Introduced March 3, 1997; referred to the
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8 and refiled in the state register on the twenty-second
9 day of September, one thousand nine hundred ninety-five,
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11 agreement, 110 CSR 14B), ~~are~~ is authorized.

12 (b) The legislative ~~rules~~ rule filed in the state
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2 words 'limited occasion licenses' and inserting in lieu
3 thereof the words 'limited occasion licensees';

4 On page twenty-three, subdivision 16.1.4, by striking
5 out the words 'these regulations' and inserting in lieu
6 thereof the words 'this rule';

7 And,

8 On page twenty-five, subsection 18.1, by striking out
9 the words 'these regulations' and inserting in lieu thereof
10 the words 'this rule'."

11 (c) The legislative ~~rules~~ rule filed in the state
12 register on the twenty-eighth day of July, one thousand
13 nine hundred ninety-five, authorized under the authority
14 of section three, article thirteen-i, chapter eleven of
15 this code, modified by the tax division to meet the
16 objections of the legislative rule-making review committee
17 and refiled in the state register on the twenty-second
18 day of September, one thousand nine hundred ninety-five,
19 relating to the tax division (tax credit for employing
20 former members of Colin Anderson center, 110 CSR 13I), ~~are~~
21 is authorized.

22 (d) The legislative ~~rules~~ rule filed in the state
23 register on the twenty-eighth day of July, one thousand

1 nine hundred ninety-five, authorized under the authority of
2 section four, article six-a, chapter eleven of this code,
3 modified by the tax division to meet the objections of the
4 legislative rule-making review committee and refiled in the
5 state register on the twenty-second day of September, one
6 thousand nine hundred ninety-five, relating to the tax
7 division (pollution control facilities, 110 CSR 6), ~~are~~ is
8 authorized.

9 (e) The legislative ~~rules~~ rule filed in the state
10 register on the twenty-eighth day of July, one thousand
11 nine hundred ninety-five, authorized under the authority of
12 section five, article ten, chapter eleven of this code,
13 modified 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 first day of December, one thousand
16 nine hundred ninety-five, relating to the tax division
17 (business and occupation tax, 110 CSR 13), ~~are~~ is
18 authorized.

19 (f) The legislative rule filed in the state register
20 on the twenty-third day of July, one thousand nine hundred
21 ninety-six, authorized under the authority of section five,
22 article thirteen-j, chapter eleven, of this code, modified
23 by the tax division to meet the objections of the

1 legislative rule-making review committee and refiled in the
2 state register on the thirty-first day of October, one
3 thousand nine hundred ninety-six, relating to the tax
4 division (tax credit for qualified agricultural equipment,
5 110 CSR 13J), is authorized.

6

7 NOTE: The purpose of this bill is to authorize the
8 Tax Division to promulgate a legislative rule relating to
9 the Tax Credit for Qualified Agricultural Equipment.

10

11 Strike-throughs indicate language that would be
12 stricken from the present law, and underscoring indicates
13 new language that would be added.