

**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**

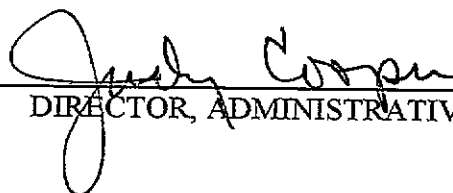
(W. VA. CODE §64-1-1)

AGENCY: Tax TITLE NUMBER: 110

SERIES NUMBER: 13M

TITLE OF RULE: Tax Credit for New Value-Added Wood Manufacturing Operations

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



DIRECTOR, ADMINISTRATIVE LAW DIVISION

8067

110-13M

1 Bill-Tax, Wc

H. B. 4208

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

[Introduced January 30, 1998; referred to the  
Committee on Finance then 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 new  
15 value-added wood manufacturing operations.

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

4208

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 thirty-first day of July, one thousand nine hundred  
11 ninety-seven, authorized under the authority of section  
12 ten, article thirteen-m, 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 eighth day of January, one thousand  
16 nine hundred ninety-eight, relating to the tax division  
17 (tax credit for new value-added wood manufacturing  
18 operations, 110 CSR 13M), 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 Tax Credit for New Value-Added Wood Manufacturing  
23 Operations.

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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.

Senate Bill No. 347

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

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110-13M

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

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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  
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16 nine hundred ninety-eight, relating to the tax division  
17 (tax credit for new value-added wood manufacturing  
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