

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

Do Not Mark In This Box

FILED

APR 23 2 43 PM '98

OFFICE OF WEST VIRGINIA
SECRETARY OF STATE

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

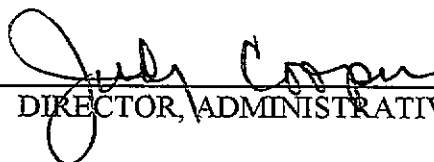
(W. VA. CODE §64-1-1)

AGENCY: Tax TITLE NUMBER: 110

SERIES NUMBER: 37

TITLE OF RULE: Charitable Raffles

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



DIRECTOR, ADMINISTRATIVE LAW DIVISION

copy
1/0-37

1 Bill-Tax, (

H. B. 4202

2
3
4
5
6
7
8
9

(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 charitable raffles.

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

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

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

22 §64-7-2. Department of tax and revenue; tax division; and
23 state tax commissioner.

copy

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

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

21 (c) The legislative rule filed in the state register
22 on the ~~sixteenth~~ thirty-first day of ~~August~~ July, one
23 thousand nine hundred ~~ninety-six~~ ninety-seven, authorized

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

9

10 NOTE: The purpose of this bill is to authorize the
11 Tax Division to promulgate a legislative rule relating to
12 Charitable Raffles.

13

14 Strike-throughs indicate language that would be
15 stricken from the present law, and underscoring indicates
16 new language that would be added.

110-37

Senate Bill No. 345

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

1
2
3
4
5
6
7
8
9

[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 charitable raffles.

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

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

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

22 §64-7-2. Department of tax and revenue; tax division; and
23 state tax commissioner.

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

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

21 (c) The legislative rule filed in the state register
22 on the ~~sixteenth~~ thirty-first day of ~~August~~ July, one
23 thousand nine hundred ~~ninety-six~~ ninety-seven, authorized

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

9

10 NOTE: The purpose of this bill is to authorize the
11 Tax Division to promulgate a legislative rule relating to
12 Charitable Raffles.

13

14 Strike-throughs indicate language that would be
15 stricken from the present law, and underscoring indicates
16 new language that would be added.