



WEST VIRGINIA LEGISLATURE
Legislative Rule-Making Review Committee

FILED

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OFFICE OF WEST VIRGINIA
SECRETARY OF STATE
Adair Burgess, Director

Senator Jack Woodrum, Co-Chair
Delegate Doug Smith, Co-Chair

October 24, 2023

NOTICE OF ACTION TAKEN BY THE LEGISLATIVE RULE-MAKING REVIEW COMMITTEE

To: Mac Warner, Secretary of State, State Register
To: Mark Morton
Tax and Revenue, WV Department of
PO Box 1005
Charleston, WV 25324
From: Legislative Rule-Making Review Committee
Proposed Rule: Income Tax Paid at the Entity Level by Electing Pass-Through Entities, 110-21G

Legislative Rule-Making Review Committee Recommends that the West Virginia Legislature

1. Authorize the agency to promulgate the Legislative rule:

(A)	as originally filed	<u> X </u>
(B)	as modified by the agency	<u> </u>
2. Authorize the agency to promulgate the Legislative rule with certain amendments; amendments and a statement of reasons for such recommendation is attached.
3. Authorize the agency to promulgate the Legislative rule as modified with certain amendments; amendments and a statement of reasons for such recommendation is attached.
4. Recommends that the Legislative rule be withdrawn; a statement of reasons for the recommendation is attached.
5. Recommends that the Legislative rule be rejected; a statement of reasons for the recommendation is attached.