



**WEST VIRGINIA LEGISLATURE**  
*Legislative Rule-Making Review Committee*

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

**FILED**

2024 AUG 28 A 9:54

Adair Burgess, Director

August 25, 2024

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: Consumer Sales and Service Tax and Use Tax - Drugs, Durable Medical Goods, Mobility Enhancing Equipment and Prosthetic Devices Per Se Exemption; Motor Vehicle Per Se Exemption, 110-15C

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

- 1. Authorize the agency to promulgate the Legislative rule:
  - (A) as originally filed X
  - (B) as modified by the agency \_\_\_\_\_
- 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 Recommends that the Legislative rule be withdrawn; a statement of reasons for the recommendation is attached.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. \_\_\_\_\_