



WEST VIRGINIA LEGISLATURE  
Legislative Rule-Making Review Committee

FILED

2025 AUG 13 A 11:01

OFFICE OF WEST VIRGINIA  
SECRETARY OF STATE  
Adair Burgess, Director

Senator Patricia Rucker, Co-Chair  
Delegate Doug Smith, Co-Chair

August 05, 2025

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: Soft Drinks Tax, 110-19

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 Recommends that the Legislative rule be withdrawn; a statement of reasons for the recommendation is attached.           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.