



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

FILED

2025 SEP 10 P 12:18

OFFICE OF WEST VIRGINIA  
SECRETARY OF STATE  
*Adair Burgess, Director*

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

September 07, 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: Commercial Patent Incentives Tax Credits, 110-13Q

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 Recommends that the Legislative rule be withdrawn; a statement of reasons for the recommendation is attached.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