



WEST VIRGINIA LEGISLATURE
Legislative Rule-Making Review Committee

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

FILED
2025 SEP 10 P 12:19
OFFICE OF WEST VIRGINIA
SECRETARY OF STATE *Adair Burgess, Director*

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: Income Tax Credits for Property Taxes Paid, 110-21H

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

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 Recommends that the Legislative rule be withdrawn; a statement of reasons for the recommendation is attached.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