



WEST VIRGINIA LEGISLATURE
Legislative Rule-Making Review Committee

Senator Patricia Rucker, Co-Chair

Delegate Jonathan Kyle, Co-Chair

Jennifer McPherson, Director

August 12, 2026

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

To: Kris Warner, Secretary of State, State Register

To: Mark Morton
Tax Department, WV State
PO Box 1005
Charleston, WV 25324

From: Legislative Rule-Making Review Committee

Proposed Rule: WV Tax Credit for Federal Excise Tax Imposed Upon Small Arms and Ammunition
Manufacturers, 110-13KK

FILED
2026 AUG 12 P 4:55
OFFICE OF WEST VIRGINIA
SECRETARY OF STATE

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 Recommends that the Legislative rule be withdrawn; a statement of reasons for the recommendation is attached.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