

# EXHIBIT E



*Jim Justice*  
*Governor of West Virginia*

March 27, 2019

**VIA HAND DELIVERY**

The Honorable Mac Warner  
Secretary of State  
Suite 157-K  
State Capitol  
Charleston, WV 25305

Re: Enrolled Committee Substitute for House Bill 2734

Dear Secretary Warner:

Pursuant to the provisions of Section Fourteen, Article VII of the Constitution of West Virginia, I hereby disapprove and return Enrolled Committee Substitute for House Bill 2734, which is intended to provide business and occupation tax credit and corporation net income tax credit to certain public service businesses for reducing sewer utility rates for low-income residential customers.

Enrolled Committee Substitute for House Bill 2734 is technically flawed because its title is defective. *See State ex rel. Davis v. Oakley*, 156 W. Va. 154, 1919 S.E.2d 610 (requiring bill titles to provide notice of a bill's content). Specifically, the title does not mention that credits are allowable for taxable years beginning on and after January 1, 2019 or that the bill defines certain terms. Additionally, there are other technical flaws in the bill. The bill includes erroneous code references. The language in §11-13F-3(a) and (b) in the bill erroneously refers to §24-13-1 et seq. when the correct reference is to §11-13-1 et seq. Additionally, within the bill, §11-13F-2(a)(2) and §11-13F-3(a) refer to §24-2A-3 when they should refer to §24-2A-2.

For these reasons I must disapprove and return Enrolled Committee Substitute for House Bill 2734. However, I support the underlying policy in the bill, and encourage the Legislature to present a bill for signature that addresses the technical deficiencies mentioned above.

Sincerely,

*Jim Justice*  
Jim Justice  
Governor

cc: The Honorable Mitch Carmichael  
President of the Senate  
The Honorable Roger Hanshaw  
Speaker of the House of Delegates