

# **WEST VIRGINIA CODE: §11-10D-5**

## **§11-10D-5. Duration and application of program.**

The Tax Commissioner shall establish a two-month tax amnesty program to be conducted during the calendar year, 2004. The program shall apply to payments and returns required pursuant to any tax administered under article ten of this chapter, but only if the obligation for payment or filing of a return, or both, arose after January 1, 1986, and prior to January 1, 2004, provided: (1) The tax return was due before January 1, 2004; (2) the amount of tax shown to be due on the tax return was due and payable to the Tax Commissioner before January 1, 2004; or (3) if no tax return was required by law to be filed, the tax was due and payable to the Tax Commissioner before January 1, 2004.