

WEST VIRGINIA CODE: §11-15A-10

§11-15A-10. Payment to Tax Commissioner.

(a) Each retailer required or authorized, pursuant to section six, six-a or seven, or pursuant to article fifteen-b of this chapter, to collect the tax imposed in section two of this article, is required to pay to the Tax Commissioner the amount of the tax on or before the twentieth day of the month next succeeding each calendar month, except as otherwise provided in this article or article fifteen-b of this chapter.

(b) Each certified service provider for a Model I seller shall pay to the Tax Commissioner the tax levied by this article on or before the twentieth day of the month next succeeding the calendar month in which the tax accrued, except as otherwise provided in this article or article fifteen-b of this chapter.

(c) At that time, each retailer, seller or certified service provider shall file with the Tax Commissioner a return for the preceding monthly period, except as otherwise provided in this article or article fifteen-b of this chapter, in the form prescribed by the Tax Commissioner showing the sales price of any or all tangible personal property, custom software and taxable services sold by the retailer or seller during the preceding quarterly period, the use of which is subject to the tax imposed by this article, and any other information the Tax Commissioner may consider necessary for the proper administration of this article. The return shall be accompanied by a remittance of the amount of the tax, for the period covered by the return, except as otherwise provided in this article or article fifteen-b of this chapter: Provided, That where the tangible personal property or custom software is sold under a conditional sales contract, or under any other form of sale wherein the payment of the principal sum, or a part of the sum is extended over a period longer than sixty days from the date of the sale, the retailer may collect and remit each monthly period that portion of the tax equal to six percent of that portion of the purchase price actually received during the monthly period.

(d) The Tax Commissioner may, upon request and a proper showing of the necessity to do so, grant an extension of time not to exceed thirty days for making any return and payment.

(e) Returns shall be signed by the retailer or seller or his or her duly authorized agent, and must be certified by him or her to be correct, except as otherwise provided in this article or article fifteen-b of this chapter.

(f) Accelerated payment. --

(1) For calendar years beginning after December 31, 2002, taxpayers whose average monthly payment of the taxes levied by this article and article fifteen of this chapter during the previous calendar year exceeds \$100,000, shall remit the tax attributable to the first fifteen days of June each year on or before June 20 of said month.

(2) For purposes of complying with subdivision (1) of this subsection, the taxpayer shall remit an amount equal to the amount of tax imposed by this article and article fifteen of this chapter on actual taxable sales of tangible personal property and custom software and sales of taxable services during the first fifteen days of June or, at the taxpayer's election, taxpayer may remit an amount equal to fifty percent of taxpayer's liability for tax under this article on taxable sales of tangible personal property and custom software and sales of taxable services made during the preceding month of May.

(3) For a business which has not been in existence for a full calendar year, the total tax due from the business during the prior calendar year shall be divided by the number of months, including fractions of a month, that it was in business during the prior calendar year; and if that amount exceeds \$100,000, the tax attributable to the first fifteen days of June each year shall be remitted on or before June 20 of said month as provided in subdivision (2) of this subsection.

(4) When a taxpayer required to make an advanced payment of tax under subdivision (1) of this subsection makes out its return for the month of June, which is due on July 20, the taxpayer may claim as a credit against its liability under this article for tax on taxable transactions during the month of June, the amount of the advanced payment of tax made under subdivision (1) of this subsection.