WEST VIRGINIA CODE: §11-10-14D

§11-10-14d. Prompt payment of refunds of corporation net income taxes.

(a) General rule. -- The net amount of a lawful, mathematically correct, uncontested claim for refund of any tax imposed by article twenty-four of this chapter shall be refunded to the taxpayer within six months after a claim for refund is filed with the Tax Commissioner. If the refund is not made to a taxpayer within this period, the Tax Commissioner shall pay interest, at the rate specified in section seventeen-a of this article, for the period commencing with the date the claim for refund was received by the Tax Commissioner until the date the state warrant for the refund amount is issued, notwithstanding any provisions of section seventeen of this article to the contrary.

(b) Definitions. -- For purposes of this section:

(1) A claim for refund is "filed with the Tax Commissioner" on the date it is physically received by the state Tax Division.

(2) A "lawful, mathematically correct, uncontested claim for refund" is one that is timely filed; is signed by the appropriate taxpayer or taxpayers; is mathematically correct; is supported by any necessary documentation; and appears on its face to be correct.

(c) The payment of a claim for refund under this section shall not bar the Tax Commissioner from later issuing an assessment to recover any amount erroneously refunded, plus statutory interest and any applicable additions to tax, within two years after the date the refund was made: Provided, That if the refund or any part thereof was obtained by fraud, the assessment may be made at any time.

(d) This section shall apply only to claims for refund of corporation net income taxes filed after January 1, 1997.

WV Legislature