

# WEST VIRGINIA CODE: §11-10-20

## **§11-10-20. Effective date; transition rules.**

(a) The provisions of this article shall take effect on July 1, 1978, except to the extent modified in this section.

(b) The provisions of sections one through fourteen shall apply on and after the effective date of this article irrespective of when the tax liability arose: Provided, That when the assessment has been made prior to the effective date of this article, the rights and duties of the taxpayer and the State of West Virginia shall be determined with regard to the assessment, hearing and appeals therefrom by the laws of the State of West Virginia as they existed prior to the effective date hereof, which laws shall be preserved and continued with respect to such assessment, hearing and appeals as fully and completely as if set forth in extenso herein.

(c) The provisions of sections fifteen through nineteen shall apply only with respect to taxes imposed for periods ending on or after the effective date of this article. Tax liabilities, if any, arising prior to the effective date of this article shall, with respect to additions to tax, penalties and interest, be determined, administered and assessed as if this act and the sections and articles it amends and reenacts or repeals had not been amended and reenacted or repealed, and the rights and duties of the taxpayers and the State of West Virginia shall be fully and completely preserved.

(d) Notwithstanding subsection (c) above, the provisions of sections sixteen, seventeen, eighteen and nineteen of this article may apply to tax liabilities arising during any period prior to the effective date of this article if (1) the Tax Commissioner has not issued an assessment with respect to such prior period, or (2) the Tax Commissioner has issued such assessment which is or may be the subject of a petition for reassessment and his decision thereon has not been issued as of the effective date of this article, and the taxpayer elects to have all of the provisions of sections sixteen, seventeen, eighteen and nineteen of this article apply as fully as if the same had been in effect at the time the tax liability arose. Such election shall be made within sixty days after assessment or within sixty days after the effective date of this article, whichever last occurs. No election under this subsection shall serve to shorten the statute of limitations upon assessments otherwise applying to tax liabilities arising prior to the effective date of this article.