# WEST VIRGINIA CODE: §11-10-5G

**§11-10-5g. Time for performance of acts where last day falls on Saturday, Sunday or legal holiday.**

When the last day prescribed under authority of this article or any article of this chapter imposing any tax administered under this article for performing any act falls on Saturday, Sunday or a legal holiday, the performance of such act shall be considered timely if it is performed on the next succeeding day which is not a Saturday, Sunday or a legal holiday. For purposes of this section, the last day for the performance of any act shall be determined by including any authorized extension of time; and the term "legal holiday" means a legal holiday in this state.

WV Legislature