WEST VIRGINIA CODE: §11-10B-1

§11-10B-1. Legislative intent.

It is the intent of the Legislature in enacting the tax penalty and additions to tax amnesty program, as provided by this article, to improve compliance with this state's tax laws and to accelerate and increase collections of certain taxes currently owed to this state. The Legislature finds and declares that a public purpose is served by the waiver of tax penalties, additions to tax and criminal prosecution in return for the immediate reporting and payment of previously underreported, nonreported, unpaid or underpaid tax liabilities which accrued prior to or are delinquent as of January 1, 1986. The benefits gained by this program include, among other things, accelerated receipt of certain currently owed taxes, permanently bringing into the tax system taxpayers who have been evading tax and providing an opportunity for taxpayers to clear their records and satisfy tax obligations. It is further the intent of the Legislature in enacting this article that the tax penalty and additions to tax amnesty program be a one-time occurrence which shall not be repeated in the future, since taxpayers' expectations of future amnesty programs could have a counterproductive effect on compliance today.

WV Legislature