

# **WEST VIRGINIA CODE: §11-10B-4**

## **§11-10B-4. Duration and application of program.**

The Tax Commissioner shall establish a three-month tax penalty and additions to tax amnesty program to be conducted during the calendar year, 1986. The program shall apply to payments and returns required pursuant to any tax specified in section three, article ten of this chapter, but only if the obligation for payment or filing of a return, or both, arose prior to, is delinquent as of, or is due and payable as of January 1, 1986.