WEST VIRGINIA CODE: §11-10D-12

§11-10D-12. Report to Legislature and Governor.

On or before July 1, 2005, the Tax Commissioner shall issue a report to the Legislature and the Governor detailing the implementation and results of the tax amnesty program provided in this article. This report shall include, but not be limited to, the following information:

(1) A detailed breakdown of the Tax Commissioner's administrative costs in implementing the program;

(2) The total number of tax amnesty returns filed, by tax and by whether the returns are new returns or amended returns;

(3) The gross tax amnesty revenues collected by tax, which shall also be broken down into the following categories:

(A) Amounts represented by assessments made, but not finalized, and by liens filed by the Tax Commissioner before the first day of the amnesty period; and

(B) All other amounts;

(4) The total dollar amount of revenue collected by the program to a date no earlier than thirty days before the date of the report required by this section, which shall be further allocated by type of tax, interest on the tax to which the payment relates;

(5) The total amount of interest forgiven under the program;

(6) The total amount of additions to tax forgiven under the program;

(7) The total amount of penalties (not including additions to tax or interest) collected under the program; and

(8) Any other statistical information that the Tax Commissioner determines to be necessary to measure the net impact of this tax amnesty program.

WV Legislature