

# WEST VIRGINIA CODE: §11-12-10

## **§11-12-10. Collection of back taxes; notice of discontinuance of business.**

Any person engaging in or prosecuting any business contrary to provisions of this article, whether without obtaining a certificate therefor before commencing the same, or by continuing the same after the termination of the effective period of such certificate, shall, in addition to all other penalties provided by law, be liable for the payment of all back business franchise registration taxes and the additions to tax, penalties and interest due thereon and the penalties imposed by this article for a period not exceeding three years.

Whenever any person ceases to engage in business within this state by reason of the discontinuance, sale or transfer or by any other means of disposition of the business, it shall be his duty to notify the Tax Commissioner in writing of the discontinuance, sale or transfer or other disposition of the business, the date thereof and the name and address of the seller or transferor and purchaser or transferee thereof.

Unless the notice shall have been given to the Tax Commissioner as above provided, such seller or transferor and purchaser or transferee shall be jointly liable to the State of West Virginia for the amount of all taxes, additions to tax, penalties and interest due and unpaid under the provisions of this article or article ten of this chapter.