

---

**WEST VIRGINIA CODE CHAPTER 11**  
**ARTICLE 12A**

WV Legislature

**§11-12A-1.**

Repealed.

Acts 1978, Ch. 95; 1984, Ch. 170; 1985, Ch. 162.

WV Legislature

**§11-12A-2.**

Repealed.

Acts 1978, Ch. 95; 1984, Ch. 170; 1985, Ch. 162.

WV Legislature

**§11-12A-3.**

Repealed.

Acts 1978, Ch. 95; 1984, Ch. 170; 1985, Ch. 162.

WV Legislature

**§11-12A-4.**

Repealed.

Acts 1978, Ch. 95; 1984, Ch. 170; 1985, Ch. 162.

WV Legislature

**§11-12A-5.**

Repealed.

Acts 1978, Ch. 95; 1984, Ch. 170; 1985, Ch. 162.

WV Legislature

**§11-12A-6.**

Repealed.

Acts 1978, Ch. 95; 1984, Ch. 170; 1985, Ch. 162.

WV Legislature

**§11-12A-7.**

Repealed.

Acts 1978, Ch. 95; 1984, Ch. 170; 1985, Ch. 162.

WV Legislature

**§11-12A-8.**

Repealed.

Acts 1978, Ch. 95; 1984, Ch. 170; 1985, Ch. 162.

WV Legislature

**§11-12A-9.**

Repealed.

Acts 1978, Ch. 95; 1984, Ch. 170; 1985, Ch. 162.

WV Legislature

**§11-12A-10.**

Repealed.

Acts 1978, Ch. 95; 1984, Ch. 170; 1985, Ch. 162.

WV Legislature

**§11-12A-11.**

Repealed.

Acts 1978, Ch. 95; 1984, Ch. 170; 1985, Ch. 162.

WV Legislature

**§11-12A-12.**

Repealed.

Acts 1978, Ch. 95; 1984, Ch. 170; 1985, Ch. 162.

WV Legislature

**§11-12A-13.**

Repealed.

Acts 1978, Ch. 95; 1984, Ch. 170; 1985, Ch. 162.

WV Legislature

**§11-12A-14.**

Repealed.

Acts 1978, Ch. 95; 1984, Ch. 170; 1985, Ch. 162.

WV Legislature

**§11-12A-15.**

Repealed.

Acts 1978, Ch. 95; 1984, Ch. 170; 1985, Ch. 162.

WV Legislature

**§11-12A-16.**

Repealed.

Acts 1978, Ch. 95; 1984, Ch. 170; 1985, Ch. 162.

WV Legislature

**§11-12A-17.**

Repealed.

Acts 1978, Ch. 95; 1984, Ch. 170; 1985, Ch. 162.

WV Legislature

**§11-12A-18.**

Repealed.

Acts 1978, Ch. 95; 1984, Ch. 170; 1985, Ch. 162.

WV Legislature

**§11-12A-19.**

Repealed.

Acts 1978, Ch. 95; 1984, Ch. 170; 1985, Ch. 162.

WV Legislature

**§11-12A-20.**

Repealed.

Acts 1978, Ch. 95; 1984, Ch. 170; 1985, Ch. 162.

WV Legislature

**§11-12A-21.**

Repealed.

Acts 1978, Ch. 95; 1984, Ch. 170; 1985, Ch. 162.

WV Legislature

**§11-12A-22.**

Repealed.

Acts 1978, Ch. 95; 1984, Ch. 170; 1985, Ch. 162.

WV Legislature

**§11-12A-23.**

Repealed.

Acts 1978, Ch. 95; 1984, Ch. 170; 1985, Ch. 162.

WV Legislature

**§11-12A-24. Repeal of article and date thereof; short taxable years for taxpayers on calendar or fiscal year and cash or accrual accounting methods.**

(a) Each and every provision of article twelve-a of this chapter is repealed for all tax periods beginning on and after July 1, 1987: Provided, That tax liabilities, if any, arising for taxable years or portions thereof ending prior to July 1, 1987, shall be determined, administered, assessed and collected as if the taxes imposed by article twelve-a of this chapter had not been repealed; and the rights and duties of the taxpayer and the State of West Virginia shall be fully and completely preserved.

(b) Persons who are calendar year taxpayers under this article shall file their annual return for calendar year 1987, on or before September 15, 1987, and remit the amount of any taxes shown thereon to be due, unless an extension of time for filing is authorized by the Tax Commissioner.

(c) Persons who are fiscal year taxpayers shall similarly file an annual return on or before September 15, 1987, for their short taxable year which ended June 30, 1987, and remit the amount of any taxes shown thereon to be due, unless an extension of time for filing is authorized by the Tax Commissioner.

(d) Persons who keep their records using the accrual method of accounting shall file their annual return for the full or short taxable year ending June 30, 1987, computing their tax liability under such method. A taxpayer shall file an amended return for such year and pay any additional taxes due within thirty days after determining that gross income was under-reported on such annual return, or that any allowable deductions were over-reported.

(e) Persons who keep their records using the cash method of accounting may file their annual return for the full or short taxable year ending June 30, 1987, computing their tax liability under such method: Provided, That such a taxpayer shall file a supplemental return for such year within one month after the close of each calendar quarter during which he received gross income for any activity or portion thereof completed prior to July 1, 1987, and pay any additional taxes shown on the supplemental return to be due. The purpose of this requirement is to minimize the advantage or disadvantage associated with the different methods of accounting when the carrier income tax is repealed.

**§11-12A-25. Credit for consumers sales and service tax and use tax paid.**

The tax imposed by this article shall be subject to the credit set forth in section nine-b, article fifteen of this chapter and the credit set forth in section three-b, article fifteen-a of this chapter.

WV Legislature