

# **WEST VIRGINIA CODE: §11-12B-18**

## **§11-12B-18. Effective date; compliance.**

(a) Effective date. -- The tax imposed by this article shall take effect on October 1, 1990, and apply to coal sold or delivered for sale, profit or commercial use on or after that date.

(b) Compliance. -- To facilitate ease of administration and ease of compliance by taxpayers, the Tax Commissioner may require persons subject to the tax imposed by this article and persons subject to the tax imposed by article thirteen-a of this chapter to file combined returns or declarations of estimated tax for both taxes and to make combined payments of such taxes.