WEST VIRGINIA CODE: §11-12C-1

§11-12C-1. Definitions.

As used in this article:

(1) "Business activity" means all activities engaged in or caused to be engaged in with the object of gain or economic benefit, direct or indirect, but does not mean any of the activities of foreign corporations enumerated in subsections (b), (c) and (d), section forty-nine, article one, chapter thirty-one of this code.

(2) "Corporate license tax" or "license tax" or "tax" means, in addition to the amount of corporate license tax levied pursuant to this article, all interest, additions to tax, fines and penalties, unless the intention to give the term a more limited meaning is clear from the context in which it is used.

(3) "Delegate" in the phrase "or his delegate," when used in reference to the Tax Commissioner, means any officer or employee of the State Tax Department duly authorized by the Tax Commissioner directly, or indirectly by one or more redelegations of authority, to perform the functions mentioned or described in this article or rules promulgated thereunder.

(4) "Domestic corporation" means a corporation incorporated under the laws of this state and corporations organized under the laws of the state of Virginia before June 20, 1863, which have its principal place of business and chief works (if it has chief works) in this state. Every other corporation is a foreign corporation.

(5) "Foreign corporation" means a corporation which is not a domestic corporation.

(6) "Nonprofit corporation" means a nonprofit corporation as defined by section six, article one, chapter thirty-one of this code.

(7) "Tax commissioner" means the Tax Commissioner of the State of West Virginia or his or her delegate.

WV Legislature