WEST VIRGINIA CODE: §11-12C-11

§11-12C-11. Effective date.

(a) The provisions of this article shall take effect on July 1, 1993, and apply to license tax years beginning July 1, 1993 and thereafter.

(b) Tax liabilities, if any, arising for taxable years ending prior to July 1, 1993, shall be determined, administered, assessed and collected as if sections seventy-six through eighty-four and eighty-six through ninety-one, article twelve of this chapter had not been repealed; and the rights and duties of the taxpayer and the State of West Virginia thereunder shall be fully and completely preserved.

WV Legislature