

WEST VIRGINIA CODE: §11-12C-13

§11-12C-13. Repeal of article.

Each provision of this article is repealed for all taxable periods beginning on and after July 1, 2008: Provided, That tax and fee liabilities arising for license tax years ending before July 1, 2008, are determined, paid, administered, assessed and collected as if the tax imposed by this article had not been repealed, and the rights and duties of the taxpayer and the State of West Virginia are fully and completely preserved.