WEST VIRGINIA CODE: §11-12C-8

§11-12C-8. Administrative and criminal penalties.

The following penalties shall be in addition to the penalties and remedies available under articles nine and ten of this chapter of the code:

(a) Administrative penalty. -- The commissioner shall impose upon each delinquent corporation a fine in the amount of $100 per year for each license tax year or portion thereof in which the license tax return which is due is not filed or the license tax which is owed is not paid. This penalty shall be assessed and collected in the same manner as the license tax.

(b) Criminal penalty. -- It shall be a misdemeanor for a corporation to conduct business for more than thirty consecutive calendar days without paying in full the amount of corporate license tax which is due. The penalty for any officer, agent or employee convicted of such offense shall be a fine equal to a sum of two and one-half times the annual corporate license tax assessed for said corporation, not to exceed $1,000 per conviction.

(c) Revocation of certificate of incorporation or certificate of authority. -- Upon the establishment of a finalized liability for corporate license taxes, not subject to further administrative or judicial review under article ten of this chapter, the certificate of incorporation in the case of a domestic corporation, or the certificate of authority in the case of a foreign corporation, shall be revoked. Any corporation whose certificate of incorporation or certificate of authority has been revoked due to nonpayment of its corporate license taxes shall be reinstated to its former rights as if it had not been delinquent upon payment to the Tax Commissioner of all delinquent license taxes, plus any interest, additions or penalties accruing thereon.

WV Legislature