WEST VIRGINIA CODE: §11-13-29

§11-13-29. Tax commissioner to furnish comparative study reports to Governor and Legislature, dates therefor.

The State Tax Commissioner, who will be recipient of informational reports and tax returns from taxpayers in respect of the revised state tax structure on business, beginning on July 1, 1987, shall furnish a comparative study report in respect of the data concerning businesses and their changed tax liabilities, entitlement to tax credits, and general categories wherein tax liability is substantially increased or lessened. Such report shall be furnished to the Governor and to the Legislature at its regular sessions of the year 1986 and 1987, with particular emphasis on the elements of equity and adequacy that the acquired data may reflect in respect of the state's major industries and taxpayers, on the basis of their being subjected to taxation under the revised state tax structure.

WV Legislature