WEST VIRGINIA CODE: §11-13A-14

§11-13A-14. Time and place for paying tax shown on returns.

(a) General rule. -- The person required to make the annual return required by this article shall, without assessment or notice and demand from the Tax Commissioner, pay such tax at the time and place fixed for filing the return (determined without regard to any extension of time for filing the return).

(b) Date fixed for payment of tax. -- The date fixed for payment of the taxes imposed by this article shall be deemed to be a reference to the last day fixed for such payment (determined without regard to any extension of time for paying the tax).

(c) Terms of extension. -- Any extension of time for payment of tax under this section may be granted upon such terms as the Tax Commissioner may, by regulation, prescribe or by contract require.

WV Legislature