

# **WEST VIRGINIA CODE: §11-14-31**

## **§11-14-31. Repeal of article.**

Each and every provision of this article is repealed for all tax periods beginning on and after January 1, 2004: Provided, That tax liabilities arising for taxable periods ending before January 1, 2004, are determined, paid, administered, assessed and collected as if the tax imposed by this article had not been repealed, and the rights and duties of the taxpayer and the State of West Virginia are fully and completely preserved.