

## WEST VIRGINIA CODE: §11-14-7

### **§11-14-7. Due date of reports; reports required; records to be kept; examination of records; subpoena powers; examination of witnesses.**

Every taxpayer subject to the tax imposed by this article shall make, on or before the last day of each month, to the commissioner a report of its operations during the preceding month as the commissioner may require and such other reports from time to time as the commissioner may deem necessary. The reports prescribed herein are required although a tax might not be due, or no business transacted, for the period covered by the report. For good cause shown, the commissioner may extend the time for filing said reports for a period not exceeding thirty days.

The reports and taxes due, as imposed by this article, shall be deemed as having been timely filed for the purpose of avoiding interest, additions to tax and penalties only if the postmark date thereon is clearly within the said last day of the calendar month, or is received within such period. If the last day falls on a Saturday or Sunday, or a day which is a legal holiday in the State of West Virginia, filing will be considered timely if it is done on the next succeeding day which is not a Saturday, Sunday or legal holiday.

A taxpayer shall keep such records necessary to verify the reports and returns required by this article, including inventories, receipts, disbursements, and any other records which the commissioner by regulation may prescribe, for a period of time not less than three years.

Unless otherwise permitted, in writing, by the commissioner, each delivery ticket or invoice for each purchase or sale of gasoline or special fuel shall be recorded upon a serially numbered invoice showing the name and address of the seller and the purchaser, point of delivery, the date, number of gallons, kind of fuel and price of said fuel. The amount of tax shall be indicated separately or the invoice shall indicate whether or not the tax imposed by this article is included in the total price and such other information as the commissioner may require: Provided, That these invoicing requirements shall not apply to cash sales, and a person making such sales shall maintain such records as may be necessary to verify his return.

In addition to the Tax Commissioner's powers set forth in section five, article ten of this chapter, the commissioner may inspect or examine the records, books, papers, storage tanks, meters and any equipment records of a taxpayer or any other person to verify the truth and accuracy of any report or return to ascertain whether the tax imposed by this article has been properly paid.

In addition to the Tax Commissioner's powers set forth in section five, article ten of this chapter, as a further means of obtaining the records, books and papers of a taxpayer or any other person and ascertaining the amount of taxes and the reports due under this article, the commissioner shall have the power to examine witnesses under oath; and if any witness shall

fail or refuse at the request of the commissioner to grant access to the books, records and papers, the commissioner shall certify the facts and the names to the circuit court of the county having jurisdiction of the party and such court shall thereupon issue a subpoena duces tecum to such party to appear before the commissioner, at a place designated within the jurisdiction of such court, on a day fixed.