WEST VIRGINIA CODE: §11-14A-27

§11-14A-27. General procedure and administration.

Each and every provision of the "West Virginia Tax Procedure and Administration Act" set forth in article ten of this chapter shall apply to the motor carrier road tax imposed by this article with like effect as if said act were applicable only to the motor carrier road tax imposed by this article and were set forth with respect thereto in extenso in this article: Provided, That for purposes of the tax imposed by this article and notwithstanding sections seventeen and seventeen-a, article ten of this chapter, the annual rate of interest in effect at the time of assessment or when the payment of delinquent tax is made shall be one percent per month, calculated for each month or part thereof from the date prescribed for payment to the date the payment is made.

WV Legislature