WEST VIRGINIA CODE: §11-14C-40

§11-14C-40. Filing a false return; failure to file return; civil penalty.

(a) Any person liable for a tax levied under this article who files a false return, report or document under the provisions of this article with the intent to evade the tax levied by section five of this article is subject to a civil penalty equal to the total amount of tax evaded, or not collected, by the filing of a return, report or document. The civil penalty is in addition to the amount of the tax evaded or not collected.

(b) Any person liable for a tax levied under this article who fails to file, even if no tax is due, within thirty days after it is due any return required by this article is subject to a civil penalty of $50 for each month, or part thereof, the return is not filed. The civil penalty is in addition to the amount of tax not correctly returned.

(c) Any person required to file a return under this article who fails to file within thirty days after it is due is subject to a civil penalty of $50 for each month, or part thereof, the return is not filed.

(d) Civil penalties prescribed under this section shall be assessed, collected and paid in the same manner as the motor fuel tax.

WV Legislature