WEST VIRGINIA CODE: §11-15-16

§11-15-16. Tax return and payment; exception; requiring a combined return.

(a) Payment of tax. — Subject to the exceptions set forth in subsection (g) of this section, the taxes levied by this article are due and payable in monthly installments, on or before the twentieth day of the month next succeeding the month in which the tax accrued, except as otherwise provided in this article.

(b) Combined return required. —

(1) The Tax Commissioner shall, no later than June 15, 2008, design a return that combines filing of the taxes levied by this article and §11-15A-1 *et seq*. of this code.

(2) Beginning July 1, 2008, each person required to file a return required by this article or §11-15A-1 *et seq*. of this code, or both this article and §11-15A-1 *et seq*. of this code, shall complete and file the return required by the Tax Commissioner.

(3) The Tax Commissioner may promulgate rules pursuant to §29A-3-1 *et seq*. of this code and otherwise use any combination of notices, forms and instructions he or she determines necessary to implement the use of the form required by subsection (c) of this section.

(c) Tax return. — The taxpayer shall, on or before the twentieth day of each month, make out and mail to the Tax Commissioner a return for the preceding month, in the form prescribed by the Tax Commissioner, showing:

(1) The total gross proceeds of the vendor's business for the preceding month;

(2) The gross proceeds of the vendor's business upon which the tax is based;

(3) The amount of the tax for which the vendor is liable; and

(4) Any further information necessary in the computation and collection of the tax which the Tax Commissioner may require, except as otherwise provided in this article or §11-15B-1 *et seq*. of this code.

(d) Remittance to accompany return. — Except as otherwise provided in this article or §11-15B-1 *et seq*. of this code, a remittance for the amount of the tax shall accompany the return.

(e) Deposit of collected tax. — Tax collected by the Tax Commissioner shall be deposited as provided in §11-15-30 of this code, except that:

(1) Tax collected on sales of gasoline and special fuel shall be deposited in the State Road Fund; and

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(2) Any sales tax collected by the Alcohol Beverage Control Commissioner from persons or organizations licensed under authority of §60-7-1 *et seq*. of this code shall be paid into a revolving fund account in the State Treasury, designated the Drunk Driving Prevention Fund, to be administered by the Commission on Drunk Driving Prevention, subject to appropriations by the Legislature.

(f) Return to be signed. — A return shall be signed by the taxpayer or the taxpayer's duly authorized agent, when a paper return is prepared and filed. When the return is filed electronically, the return shall include the digital mark or digital signature, as defined in §39A-3-1 *et seq*. of this code, or the personal identification number of the taxpayer, or the taxpayer's duly authorized agent, made in accordance with any procedural rule that may be promulgated by the Tax Commissioner.

(g) Accelerated payment. —

(1) Notwithstanding any other provision of this code to the contrary, after June 30, 2014, taxpayers whose average monthly payment of the taxes levied by this article and article fifteen-a of this chapter during the previous calendar year exceeds $100,000, shall remit the tax attributable to the first fifteen days of June each year by June 20.

(2) For purposes of complying with subdivision (1) of this subsection, the taxpayer shall remit an amount equal to the amount of tax imposed by this article and §11-15A-1 *et seq*. of this code on actual taxable sales of tangible personal property and custom software and sales of taxable services during the first 15 days of June or, at the taxpayer's election, the taxpayer may remit an amount equal to 50 percent of the taxpayer's liability for tax under this article on taxable sales of tangible personal property and custom software and sales of taxable services made during the preceding month of May.

(3) For a business which has not been in existence for a full calendar year, the total tax due from the business during the prior calendar year shall be divided by the number of months, including fractions of a month, that it was in business during the prior calendar year; and if that amount exceeds $100,000, the tax attributable to the first 15 days of June each year shall be remitted by June 20 as provided in subdivision (2) of this subsection.

(4) When a taxpayer required to make an advanced payment of tax under subdivision (1) of this subsection makes out its return for the month of June, which is due by July 20, the taxpayer may claim as a credit against liability under this article for tax on taxable transactions during the month of June the amount of the advanced payment of tax made under subdivision (1) of this subsection.

(h) Effective upon passage, the provisions of §11-15-16(g) of this code shall no longer have any force or effect.

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