WEST VIRGINIA CODE: §11-15-20

§11-15-20. Quarterly and annual returns.

(a) When the total consumers sales and use tax remittance for which a person is liable does not exceed an average monthly amount over the taxable year of $250, he or she may pay the tax and make a quarterly return on or before the twentieth day of the first month in the next succeeding quarter in lieu of monthly returns: Provided, That the Tax Commissioner may, by nonemergency legislative rules promulgated pursuant to article three, chapter twenty-nine-a of this code, change the minimum amount established in this subsection.

(b) When the total consumers sales and use tax remittance for which a person is liable does not in the aggregate exceed $600 for the taxable year, he or she may pay the tax and make an annual return on or before thirty days after the end of his or her taxable year for federal and state income tax purposes: Provided, That the Tax Commissioner may, by nonemergency legislative rules promulgated pursuant to article three, chapter twenty-nine-a of this code, change the minimum amount established in this subsection.

(c) The amendments to this section enacted in the year 2006 are effective for tax years beginning on or after January 1, 2006.

WV Legislature