WEST VIRGINIA CODE: §11-15B-21

§11-15B-21. Notice for state tax changes.

(a) General. -- The Tax Commissioner shall provide sellers with as much advance notice as practicable of a rate change for a tax levied by article fifteen or fifteen-a of this chapter.

(b) Effective date of rate changes. -- Unless the Legislature expressly provides a different effective date for a rate change, the change shall take effect on the first day of the calendar quarter that begins on or after the effective date of the act of the Legislature that makes the rate change and that is more than sixty days after passage of the bill making the rate change.

(c) Notification of changes to tax base. -- The Tax Commissioner shall make reasonable efforts to notify sellers of legislative changes to the tax base and to amendments to sales and use tax rules, as that term is defined in section two, article one, chapter twenty-nine-a of this code.

(d) Liability of seller.

(1) Failure of a seller to receive notice or failure of the state to provide notice of a rate change or a change in the tax base, or to limit the effective date of a rate change, does not relieve the seller of its obligation to collect sales or use taxes for this state.

(2) Failure of the Tax Commissioner to provide for at least thirty days between the enactment of the statute providing for a rate change and the effective date of such rate change shall relieve the seller of liability for failing to collect tax at the new rate if:

(A) The seller collected tax at the immediately preceding effective rate; and

(B) The seller's failure to collect at the newly effective rate does not extend beyond thirty days after the date of the enactment of the new rate.

(e) Notwithstanding subdivision (d)(2), if the seller fraudulently failed to collect at the new rate or solicits purchasers based on the immediately preceding effective rate this relief does not apply.

WV Legislature