WEST VIRGINIA CODE: §11-15B-26

§11-15B-26. Uniform rules for remittances of funds.

(a) General.--

Only one remittance is required for each return except as provided in this section.

(b) When electronic remittance required.--

(1) All remittances from sellers under Models I, II and III shall be remitted electronically after December 31, 2003.

(2) All remittances in payment of taxes reported on the approved simplified return format shall be remitted electronically.

(c) Method of remittance.--

Electronic payments shall be made using either the ACH credit or ACH debit method.

(d) Alternative method.--

The Tax Commissioner shall provide by rule, which may be an existing rule, an alternative method for making same-day payments if an electronic funds transfer fails.

(e)Due date of remittances.--

(1) If a due date for a payment falls on a Saturday, Sunday or legal holiday, the payment, including any related payment voucher information, is due on the next succeeding business day.

(2) If the Federal Reserve Bank is closed on a due date that prohibits a person from being able to make a payment by ACH debit or credit, the payment shall be accepted as timely if made on the next day the Federal Reserve Bank is open.

(f) Format of data accompanying remittance.--

Any data that accompanies a remittance shall be formatted using uniform tax type and payment type codes approved by the governing board.

WV Legislature