

# **WEST VIRGINIA CODE: §11-19-5B**

## **§11-19-5b. Additional penalty for late filing or payment.**

In addition to the additions to tax, penalties and interest authorized in article ten of this chapter, if any taxpayer fails to file a return or pay the proper amount of tax within the time specified herein, the commissioner shall refuse to authorize the purchase of tax stamps or crowns by the delinquent taxpayer: Provided, That if the failure to pay was due to reasonable cause, the commissioner may waive this penalty. The taxpayer may request a hearing within sixty days after service of notice of the refusal of the commissioner to authorize the purchase of the tax stamps or crowns. Upon receipt of a written request for a hearing filed within the time prescribed the provision for hearing and appeal, sections nine and ten, article ten of this chapter shall be applicable.