

## WEST VIRGINIA CODE: §11-24-38

### §11-24-38. Deposit of revenue.

(a) Section thirteen of this article authorizes the Tax Commissioner to combine into one form the annual returns due under this article and article twenty-three of this chapter. To facilitate combining returns, reports and declarations for these two taxes, and to allow a taxpayer to pay both taxes with one remittance, the amount of taxes collected under this article and article twenty-three of this chapter, including any additions to tax, penalties or interest collected with respect to such taxes, pursuant to a combined return, report or declaration shall be deposited in one account: Provided, That the Tax Commissioner shall keep such records as may be necessary to separately account for the amount of each tax collected, including additions to tax, penalties or interest collected with respect to each tax, during each fiscal year of the state.

(b) Overpayments of the tax imposed by article twenty-three of this chapter may be applied against tax due under this article for same taxable year, and overpayments of the tax imposed by this article may be applied against underpayment of the tax imposed by article twenty-three of this chapter for the same taxable year.

(c) The provisions of this section shall take effect upon passage.