# WEST VIRGINIA CODE: §11-27-35

**§11-27-35. Effective date.**

This act of the Legislature shall take effect upon its passage in the year 1993: Provided, That the taxes imposed by this article shall not be levied on gross receipts received or accrued before June 1, 1993, and shall be levied on gross receipts received or accrued on or after that date.

WV Legislature