WEST VIRGINIA CODE: §11-9-2

§11-9-2. Application of this article.

(a) The provisions of this article apply to the following taxes imposed by this chapter:

(1) Inheritance and transfer taxes and estate taxes imposed by article eleven of this chapter;

(2) Business registration tax imposed by article twelve of this chapter;

(3) Minimum severance tax on coal imposed by article twelve-b of this chapter;

(4) Corporate license tax imposed by article twelve-c of this chapter;

(5) Business and occupation tax imposed by article thirteen of this chapter;

(6) Severance and business privilege taxes imposed by article thirteen-a of this chapter;

(7) Additional severance taxes imposed by article thirteen-v of this chapter;

(8) Telecommunications tax imposed by article thirteen-b of this chapter;

(9) Gasoline and special fuels excise tax imposed by article fourteen of this chapter;

(10) Motor fuels excise tax imposed by article fourteen-c of this chapter;

(11) Motor carrier road tax imposed by article fourteen-a of this chapter;

(12) Interstate fuel tax agreement authorized by article fourteen-b of this chapter;

(13) Consumers sales and service tax imposed by article fifteen of this chapter;

(14) Use tax imposed by article fifteen-a of this chapter;

(15) Tobacco products excise taxes imposed by article seventeen of this chapter;

(16) Soft drinks tax imposed by article nineteen of this chapter;

(17) Personal income tax imposed by article twenty-one of this chapter;

(18) Business franchise tax imposed by article twenty-three of this chapter;

(19) Corporation net income tax imposed by article twenty-four of this chapter; and

(20) Health care provider taxes imposed by article twenty-seven of this chapter.

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(b) The provisions of this article also apply to the West Virginia tax procedure and administration act in article ten of this chapter and to any other articles of this chapter when application is expressly provided by the Legislature.

(c) The provisions of this article also apply to municipal sales and use taxes imposed pursuant to article thirteen-c, chapter eight of this code; the charitable bingo fee imposed by sections six and six-a, article twenty, chapter forty-seven of this code; the charitable raffle fee imposed by section seven, article twenty-one of said chapter; and the charitable raffle boards and games fees imposed by section three, article twenty-three of said chapter.

(d) Each and every provision of this article applies to the articles of this chapter listed in subsections (a), (b) and (c) of this section, with like effect, as if the provisions of this article were applicable only to the tax and were set forth in extenso in this article.

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