WEST VIRGINIA CODE: §15A-10-21

§15A-10-21. Tax on insurance companies.

Every insurance company doing business in this state, except Farmers' Mutual Fire Insurance companies, shall pay to the State Insurance Commissioner annually on or before March 1, in addition to the taxes now required by law to be paid by the companies, one half of one percent of the taxable premiums of the companies on insurance against the hazard of fire and on that portion of all other taxable premiums reasonably applicable to insurance against the hazard of fire which are included in other coverages, and received by it for insurance on property or risks in this state during the calendar year next preceding as shown by their annual statement under oath to the insurance department. The money so received by the State Insurance Commissioner is paid by him or her into the treasury and credited to the Special Revenue Fund created in §15A-10-7 of this code.

WV Legislature