

# WEST VIRGINIA CODE: §16-9D-10

## **§16-9D-10. Effective date; implementation.**

(a) If this act of the Legislature takes effect ninety days from passage, the first certification by a tobacco product manufacturer described in subsection (a), section three of this article, shall be due July 1, 2003, covering the 2002 calendar year, and the additional information required by section three for the current calendar year up to the date of the certification; and the directory described in subsection (b), section three of this article, is published in the state register by August 15, 2003, and made available on the Tax Commissioner's web page by October 15, 2003.

(b) If this act of the Legislature is in effect from passage, the first certification by a tobacco product manufacturer described in subsection (a), section three of this article, is due May 1, 2003, covering the 2002 calendar year, and the additional information required by section three for the current calendar year up to the date of the certification; and the directory described in subsection (b), section three of this article, shall be published in the state register by June 15, 2003, and made available on the Tax Commissioner's web page by August 15, 2003.

(c) If this act of the Legislature takes effect July 1, 2003, the first certification by a tobacco product manufacturer described in subsection (a), section three of this article, is due July 1, 2003, covering the 2002 calendar year, and the additional information required by section three for the current calendar year up to the date of the certification; and the directory described in subsection (b), section three of this article, shall be published in the state register by August 15, 2003, and made available on the Tax Commissioner's web page by October 15, 2003.