WEST VIRGINIA CODE: §16-9D-7

§16-9D-7. Electronic filing of quarterly reports.

(a) Electronic filing required. -- After September 1, 2003, the quarterly reports required by section six of this article from distributors and stamping agents shall be electronically filed with the Tax Commissioner.

(b) "Filed electronically" defined. -- For purposes of this section, "filing electronically" means the filing of a report or other document by any electronic medium acceptable to the Tax Commissioner including, but not limited to, the filing of reports and other documents by electronic data interchange, or by use of the Internet for web-based filing or other technology specified by the Tax Commissioner by a procedural rule promulgated as provided in article three, chapter twenty-nine-a of this code.

(c) Signature requirements. -- The signature requirement for all reports required to be filed under this article will be met if the submission is made pursuant to the Tax Commissioner's procedural rule.

(d) Standards. -- The Tax Commissioner shall give due regard to developing uniform standards for formats as adopted by the American National Standards Institute for encryption and filer authentication to ensure that the report information is kept confidential.

WV Legislature