

WEST VIRGINIA CODE: §33-3-14c

§33-3-14c. Computation and payment of tax.

The taxes levied hereunder shall be due and payable in quarterly installments on or before the twenty-fifth day of the month succeeding the end of the quarter in which they accrue, except for the fourth quarter, for which taxes shall be due and payable on or before March 1 of the succeeding year. The insurer subject to making the payments shall, by the due date, prepare an estimate of the tax based on the estimated amount of taxable premium during the preceding quarter, and mail the estimate together with a remittance of the amount of tax to the office of the commissioner.