

## WEST VIRGINIA CODE: §33-3-17

### §33-3-17. Minimum tax payable.

(a) The minimum amount of tax payable by any insurer licensed in the State of West Virginia when considering the aggregate payments due from all of the taxes imposed by this article is \$200 for any calendar year. This minimum tax is payable annually on or before March 1 and shall be calculated on a form prescribed by the commissioner. Except as otherwise provided in this section, all provisions of this article relating to the levy, imposition and collection of the regular premium tax are applicable to the levy, imposition and collection of this minimum tax. All moneys received by the commissioner from this minimum tax shall be paid into the insurance tax fund created in subsection (b), section fourteen of this article.

(b) The amendment to this section enacted during the 1998 regular session of the Legislature is effective on July 1, 1998.