WEST VIRGINIA CODE: §33-43-3

§33-43-3. Definitions.

For the purposes of this article and where not otherwise defined in this chapter:

(a) "Assessment" means a written notice by the commissioner of an amount due by a taxpayer for payment of any tax, fee, penalty or related charge administered under this article.

(b) "Days" means calendar days.

(c) "Filing date" for a return means the date prescribed by the Legislature for the filing of a return, or if no date is prescribed, the payment date for the tax which is the subject of the return.

(d) "Final decision" means a decision for which the availability of an appeal has been exhausted, either because the time for filing a petition has elapsed or because the petition has been denied.

(e) "Payment date" for a tax means the date prescribed by the Legislature for the payment of the tax, or if no date is prescribed, on March 1 next following the end of the taxable year for the tax.

(f) "Related charges" includes fees, and additions and interest called for by this article.

(g) "Surcharge" means a tax payable by a policyholder but collected and remitted to the commissioner by the insurer.

(h) "Tax" means any tax to which this article applies.

(i) "Taxable premium" means the amount of the gross direct premiums, annuity considerations or dividends on participating policies applied in reduction of premiums less premiums returned to policyholders due to cancellation of policies.

(j) "Taxpayer" includes any legal entity which is liable for the remittance of a tax to the commissioner in a particular taxable year, and any legal entity that is required to file a return under this article.

WV Legislature