

## WEST VIRGINIA CODE: §35-5B-2

### **§35-5B-2. Information filing; fees, compliance agent.**

On or after July 1, 1993, no person, partnership, firm or corporation may engage in the business of operating a cemetery company in this state without having first paid an annual registration fee established by the Tax Commissioner in an amount not to exceed \$400, and filing with the Tax Commissioner certain information which shall include the name and addresses of all officers, owners and directors of the cemetery company and the name of the designated compliance agent. The cemetery company shall notify the Tax Commissioner of any changes in the information required to be filed within ninety days of the date on which the change occurs. A new filing shall also be required if there is a change in the ownership of the cemetery company or if there is a change in the name of the compliance agent designated by the cemetery company. The cemetery company shall pay an additional fee as established by the commissioner in connection with the reporting of such changes, not to exceed \$100. There is hereby created in the State Treasury a special account to be known as the "cemetery company account" into which all fees collected under this article shall be deposited: Provided, That amounts collected which are found from time to time to exceed funds needed for the purposes set forth in this article may be transferred to other accounts or funds and redesignated for other purposes by appropriation of the Legislature. Funds in this account shall be expended upon appropriation of the Legislature by the secretary of tax and revenue in connection with the administration of this article.