WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1941

ENROLLED

SENATE BILL No. 145

(By Mr. Randolph, Mr. President)

PASSED March 6, 1941

In Effect Passage
AN ACT to amend and reenact section forty-four, article thirteen-b, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, relating to the time of payment of personal income taxes.

Be it enacted by the Legislature of West Virginia:

That section forty-four, article thirteen-b, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be amended and reenacted to read as follows:

Section 44. Payment of Tax, Interest and Penalties;
2 Installment Payments. (a) The full amount of the tax
3 shall be due and payable to the commissioner at the time
the return is filed: *Provided, however,* That such time
shall in no event be later than the time fixed by section
forty-one of this article for filing the return.

(b) If the total tax due amounts to more than ten dol-
ars, the taxpayer may elect to pay the tax in three equal
installments, in which case the first installment shall be
paid on the date prescribed for the payment of the tax,
the second installment shall be paid on the fifteenth day
of the third month, and the third installment on the fif-
teenth day of the sixth month after such date. If any in-
stallment is not paid on or before the date fixed for its
payment, the whole amount of tax unpaid shall be paid
upon notice and demand from the commissioner.

After the taxpayer files a corrected or amended return
for any taxable year, on which a tax liability is disclosed
in excess of the amount shown due on return previously
filed for the same period, the excess of the tax liability
over and above that previously shown due and up to the
amount disclosed on the corrected or amended return,
shall be paid at the time of the filing of the corrected
or amended return. Payments of deficiencies, interest
and penalties shall be made as provided by section forty-nine.

Under such regulations as the commissioner may prescribe the tax may be paid with uncertified check, but if such check is not paid by the bank on which it is drawn, the taxpayer by whom the check is tendered shall remain liable for the payment of the tax and for all legal penalties, the same as if such check had not been tendered.
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

C. H. W. Korman  
Chairman Senate Committee  

Leon Rice  
Chairman House Committee  

Originated in the Senate  

Takes effect from passage

Clerk of the Senate  

J. B. Perfect  
Clerk of the House of Delegates  

Byron B. Randolph  
President of the Senate  

Speaker House of Delegates  

The within approved this the 14 day of March, 1941.  

Matthew Neely  
Governor.  

Filed in the office of the Secretary of State of West Virginia, March 17, 1941.  

Wm. S. O'Brien,  
Secretary of State