

WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1941

ENROLLED

SENATE BILL No. 145

(By Mr. Randolph, Mr. President)

PASSED March 6, 1941

In Effect from Passage



ENROLLED

Senate Bill No. 145

(BY MR. RANDOLPH, MR. PRESIDENT)

[Passed March 6, 1941; in effect from 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

4 the return is filed: *Provided, however,* That such time
5 shall in no event be later than the time fixed by section
6 forty-one of this article for filing the return.

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

17 After the taxpayer files a corrected or amended return
18 for any taxable year, on which a tax liability is disclosed
19 in excess of the amount shown due on return previously
20 filed for the same period, the excess of the tax liability
21 over and above that previously shown due and up to the
22 amount disclosed on the corrected or amended return,
23 shall be paid at the time of the filing of the corrected
24 or amended return. Payments of deficiencies, interest

25 and penalties shall be made as provided by section forty-
26 nine.

27 Under such regulations as the commissioner may pre-
28 scribe the tax may be paid with uncertified check, but if
29 such check is not paid by the bank on which it is drawn,
30 the taxpayer by whom the check is tendered shall remain
31 liable for the payment of the tax and for all legal pen-
32 alties, 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. McKeown

Chairman Senate Committee

Leon Rice

Chairman House Committee

Originated in the

Senate

Takes effect

from

passage

Atala Watkins

Clerk of the Senate

J. Baliff

Clerk of the House of Delegates

Byron B. Randolph

President of the Senate

Malcolm R. Arnold

Speaker House of Delegates

The within

approved

this the

14

day of

March

, 1941.

Matthew M. Neely

Governor.

2

Filed in the office of the Secretary of State
of West Virginia. **MAR 17 1941**

Wm. S. O'BRIEN,
Secretary of State