

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1951

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**ENROLLED**

*Committee Substitute for*  
**SENATE BILL NO. 62**

(By Mr. ....)

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PASSED *February 16,* ..... 1951

In Effect *Thirty days from* ..... Passage



62

**ENROLLED**  
COMMITTEE SUBSTITUTE  
FOR  
**Senate Bill No. 62**

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[Passed February 16, 1951; in effect ninety days from passage.]

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AN ACT to amend article two, chapter fifty-five of the code of West Virginia, one thousand nine hundred thirty-one, as amended, by adding thereto a new section to be designated section nineteen-a, relating to a statute of limitations on collection of taxes, interest and penalties due the State of West Virginia or any subdivision thereof.

*Be it enacted by the Legislature of West Virginia:*

That article two, chapter fifty-five of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be amended by adding thereto a new section to be designated section nineteen-a to read as follows:

Section 19-a.—*Collection of Taxes Due the State or Any*

2 *Subdivision Thereof.*—Every action or process to collect

3 any tax (other than ad valorem tax on real or personal  
4 property), interest and penalty due the state or any  
5 subdivision thereof shall be brought or issued within  
6 five years next after the date on which the taxpayer  
7 is required by the statute or ordinance imposing the tax,  
8 interest and penalty to file a return and pay the tax due  
9 thereunder, unless a different limitation is specifically  
10 prescribed by such statute or ordinance. The limitation  
11 provided by this section shall likewise apply to enforce-  
12 ment of the lien, if any, securing the payment of such  
13 tax, interest and penalty, but shall not apply in event of  
14 fraud or in event the taxpayer wholly fails to file the  
15 return required by the statute or ordinance imposing  
16 the tax.

17 The official of the state or any subdivision thereof who  
18 is charged with the duty of collecting any tax, interest  
19 and penalty the collection of which is affected by the  
20 limitation hereinbefore provided may, before the run-  
21 ning of the five-year period of such limitation has been  
22 completed, enter into a written agreement with the tax-  
23 payer consenting to an extension of such period for an

24 additional period of not to exceed two years, and any  
25 action or process may be brought or issued to collect such  
26 tax, interest and penalty at any time prior to the ex-  
27 piration of the period so agreed upon. The period so  
28 agreed upon may be extended for additional periods not  
29 in excess of two years each by subsequent agreements in  
30 writing made before the expiration of the period previ-  
31 ously agreed upon.

The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

*A. R. Weathers*

Chairman Senate Committee

*James W. Loop*

Chairman House Committee

Originated in the Senate.

Takes effect *thirty days from* passage.

*Howard Meyer*

Clerk of the Senate

*J. R. Cliff*

Clerk of the House of Delegates

*Joseph W. Hunter*

President of the Senate

*W. E. Hamer*

Speaker House of Delegates

The within *approved* this the *28th*

day of *FEBRUARY*, 1951.

*Chas. S. Patton*

Governor.



of West Virginia **FEB 28 1951**

**D. PITT O'BRIEN,**  
SECRETARY OF STATE