

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1957

ENROLLED

SENATE BILL NO. 316

(By Mr. Bean & Carrigan)

PASSED March 7 1957

In Effect From Passage



ENROLLED

Senate Bill No. 316

(By MR. BEAN, MR. PRESIDENT, and MR. CARRIGAN)

[Passed March 7, 1957; in effect from passage.]

AN ACT to amend and reenact section nineteen-a, article two, chapter fifty-five of the code of West Virginia, one thousand nine hundred thirty-one, as amended, relating to the 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 section nineteen-a, article two, chapter fifty-five of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be amended and reenacted 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 sub-
5 division thereof shall be brought or issued within three
6 years next after the date on which the taxpayer is re-
7 quired by the statute or ordinance imposing the tax, in-
8 terest and penalty to file a return and pay the tax due
9 thereupon, unless a different limitation is specifically pre-
10 scribed by such statute or ordinance. The limitation pro-
11 vided by this section shall likewise apply to enforcement
12 of the lien, if any, securing the payment of such tax, in-
13 terest and penalty, but shall not apply in event of fraud
14 or in event the taxpayer wholly fails to file the return
15 required by the statute or ordinance imposing the tax.

16 The official of the state or any subdivision thereof who
17 is charged with the duty of collecting any tax, interest
18 and penalty the collection of which is affected by the
19 limitation hereinbefore provided may, before the running
20 of the three-year period of such limitation has been com-
21 pleted, enter into a written agreement with the taxpayer
22 consenting to an extension of such period for an addi-
23 tional period of not to exceed two years, and any action

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

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

E. H. McCourt

Chairman Senate Committee

W. C. Hollen

Chairman House Committee

Originated in the Senate.

Takes effect from passage.

Thomas Myers

Clerk of the Senate

A. B. Blankenship

Clerk of the House of Delegates

Ralph J. Bean

President of the Senate

W. E. Fleming

Speaker House of Delegates

The within Vetoed this the 14th

day of March, 1957.

Governor

Filed in the Office of the Secretary of State
of West Virginia

MAR 15 1957

D. PITT O'BRIEN

SECRETARY OF STATE