

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1962



ENROLLED

Committee Substitute For

HOUSE BILL No... *13*

(By Mr.)



PASSED *February 3* 1962

In Effect *From* Passage



Filed in Office of the Secretary of State
of West Virginia *2-14-62*

JOE F. BURDETT
SECRETARY OF STATE

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ENROLLED

COMMITTEE SUBSTITUTE FOR

House Bill No. 13

[Passed February 3, 1962; in effect from passage.]

AN ACT to amend and reenact sections eight-c and eight-e, article twelve-a; sections seven-b and eight-a, article thirteen; sections twenty-four-b and twenty-four-f, article fifteen; and section fifteen, article fifteen-a, all of chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, relating to certain notices required under the carrier corporation privilege tax, business and occupation tax, consumers sales tax and use tax laws, and providing that such notices may be given by certified mail.

Be it enacted by the Legislature of West Virginia:

That sections eight-c and eight-e, article twelve-a; sections seven-b and eight-a, article thirteen; sections twenty-four-b and twenty-four-f, article fifteen; and section fifteen, article fifteen-a, all of chapter eleven of the code of West Virginia, one

thousand nine hundred thirty-one, as amended, be amended and reenacted to read as follows:

Article 12-a. Privilege Tax on Certain Carrier Corporations.

Section 8-c. Notice of Assessment; Petition for Re-
2 **assessment; Hearing.**—The tax commissioner shall give
3 to the taxpayer written notice of any assessment made
4 pursuant to this article. Unless the taxpayer to whom a
5 notice of assessment is directed shall, within thirty days
6 after service thereof (except in the case of jeopardy as-
7 sessments), either personally or by certified mail, file
8 with the tax commissioner a petition in writing, verified
9 under oath by said taxpayer or his duly authorized agent,
10 having knowledge of the facts, setting forth with definite-
11 ness and particularly the items of the assessment ob-
12 jected to, together with the reason for such objections,
13 said assessments shall become due and be deemed con-
14 clusive and the amount thereof shall be payable at the
15 end of the thirty-day period. In every case where a peti-
16 tion for reassessment as above described is filed, the
17 tax commissioner shall assign a time and place for the
18 hearing of same and shall notify the petitioner of such

19 hearing by written notice at least twenty days in advance
20 thereof and such hearing shall be held within sixty days
21 from the filing of the petition for reassessment unless
22 continued by agreement or by the tax commissioner for
23 good cause. The hearing shall be informal and may be
24 conducted by an examiner designated by the tax com-
25 missioner. At such hearing evidence may be offered to
26 support the assessment or to prove that it is incorrect.
27 After such hearing the tax commissioner shall, within a
28 reasonable time, give notice in writing of the decision.
29 Unless an appeal is taken within thirty days from service
30 of this notice, the tax commissioner's decision shall be
31 final.

Sec. 8-e. Service of Notice Required by Article.—Any
2 written notice required by this article shall, unless other-
3 wise specifically provided, be served upon the taxpayer
4 personally or by certified mail.

Article 13. Business and Occupation Tax.

Section 7-b. Notice of Assessment; Petition for Re-
2 **assessment; Hearing.**—The tax commissioner shall give
3 to the taxpayer written notice of any assessment made

4 pursuant to this article. Unless the taxpayer to whom a
5 notice of assessment is directed shall, within thirty days
6 after service thereof (except in the case of jeopardy as-
7 sessments), either personally or by certified mail, file with
8 the tax commissioner a petition in writing, verified un-
9 der oath by said taxpayer or his duly authorized agent,
10 having knowledge of the facts, setting forth with definite-
11 ness and particularity the items of the assessment ob-
12 jected to, together with the reason for such objections,
13 said assessment shall become and be deemed conclusive
14 and the amount thereof shall be payable at the end of the
15 thirty-day period. In every case where a petition for re-
16 assessment as above described is filed, the tax com-
17 missioner shall assign a time and place for the hearing
18 of same and shall notify the petitioner of such hearing by
19 written notice at least twenty days in advance thereof
20 and such hearing shall be held within sixty days from the
21 filing of the petition for reassessment unless continued
22 by agreement or by the tax commissioner for good cause.
23 The hearing shall be informal and may be conducted by
24 an examiner designated by the tax commissioner. At

25 such hearing evidence may be offered to support the as-
26 sessment, or to prove that it is incorrect. After such hear-
27 ing the tax commissioner shall, within a reasonable time,
28 give notice in writing of the decision. Unless an appeal
29 is taken within thirty days from service of this notice, the
30 tax commissioner's decision shall be final.

Sec. 8-a. Service of Notice.—Any written notice re-
2 quired by this article shall, unless otherwise specifically
3 provided, be served upon the taxpayer personally or by
4 certified mail.

Article 15. Consumers Sales Tax.

Section 24-b. Notice of Assessment; Petition for Re-
2 **assessment; Hearing.**—The tax commissioner shall give
3 to the taxpayer written notice of any assessment made
4 pursuant to this article. Unless the taxpayer to whom a
5 notice of assessment is directed shall, within thirty days
6 after service thereof, (except in the case of jeopardy as-
7 sessments) either personally or by certified mail, file with
8 the tax commissioner a petition in writing, verified under
9 oath by said taxpayer or his duly authorized agent, hav-
10 ing knowledge of the facts, setting forth with definiteness

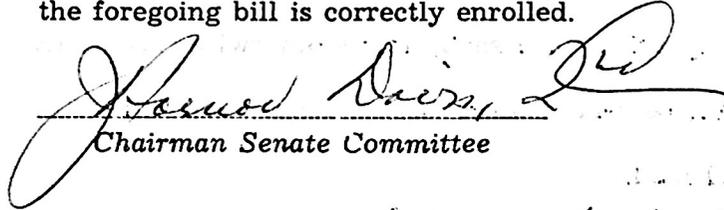
11 and particularity the items of the assessment objected to,
12 together with the reason for such objections, said assess-
13 ments shall become and be deemed conclusive and the
14 amount thereof shall be payable at the end of the thirty-
15 day period. In every case where a petition for reassess-
16 ment as above described is filed, the tax commissioner
17 shall assign a time and place for the hearing of same and
18 shall notify the petitioner of such hearing by written
19 notice at least twenty days in advance thereof and such
20 hearing shall be held within sixty days from the filing
21 of the petition for reassessment unless continued by agree-
22 ment or by the tax commissioner for good cause. The hear-
23 ing shall be informal and may be conducted by an exam-
24 iner designated by the tax commissioner. At such hearing
25 evidence may be offered to support the assessment or to
26 prove that it is incorrect. After such hearing the tax
27 commissioner shall, within a reasonable time, give notice
28 in writing of the decision. Unless an appeal is taken
29 within thirty days from service of this notice, the tax
30 commissioner's decision shall be final.

Sec. 24-f. Service of Notice.—Any written notice re-
2 quired by this article shall, unless otherwise specifically
3 provided, be served upon the taxpayer personally or by
4 certified mail.

Article 15-a. Use Tax.

Section 15. Service of Notice.—Any notice, except
2 notice of appeal, authorized or required under the pro-
3 visions of this article may be given by mailing the same
4 to the person for whom it is intended by certified mail,
5 addressed to such person at the address given in last
6 return filed by him pursuant to the provisions of this
7 article, or if no return has been filed, then to such address
8 as may be obtainable. The mailing of such notice shall
9 be presumptive evidence of the receipt of the same by
10 the person to whom addressed. Any period of time which
11 is determined according to the provisions of this article
12 by the giving of notice shall commence to run from the
13 date of certification and posting of such notice.

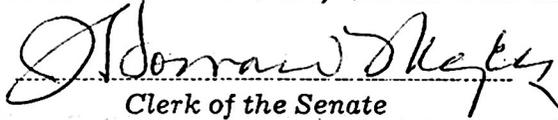
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.


Chairman Senate Committee


Chairman House Committee

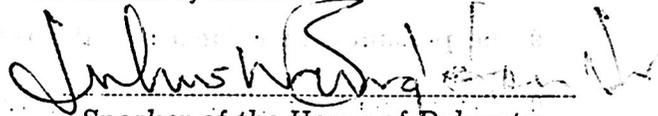
Originated in the House.

Takes effect From passage.

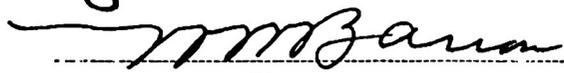

Clerk of the Senate


Clerk of the House of Delegates


President of the Senate


Speaker of the House of Delegates

The within approved this the thirteenth day of February, 1962.


Governor

