

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1971

ENROLLED

SENATE BILL NO. 380

COMMITTEE SUBSTITUTE

(By Mr. McCourt, MR. PRESIDENT.)
ORIGINAL SPONSOR

PASSED MARCH 10 1971

In Effect FROM Passage



380

ENROLLED
COMMITTEE SUBSTITUTE
FOR
Senate Bill No. 380

(MR. McCOURT, MR. PRESIDENT, *original sponsor*)

[Passed March 10, 1971; in effect from passage.]

AN ACT to amend and reenact section seventy-four, article twenty-one, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, relating to employer's returns and payment of withheld taxes under the West Virginia personal income tax act.

Be it enacted by the Legislature of West Virginia:

That section seventy-four, article twenty-one, 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 21. PERSONAL INCOME TAX.

§11-21-74. Employer's return and payment of withheld taxes.

1 (a) *General.*—Every employer required to deduct and

2 withhold tax under this article shall, for each calendar
3 quarter, on or before the last day of the month following
4 the close of such calendar quarter, file a withholding re-
5 turn as prescribed by the tax commissioner and pay over
6 to the tax commissioner the taxes so required to be de-
7 ducted and withheld. Where the aggregate amount so de-
8 ducted and withheld by any employer is less than twenty-
9 five dollars in a calendar quarter and the aggregate for the
10 calendar year can reasonably be expected to be less than
11 one hundred dollars, the tax commissioner may by regu-
12 lation permit an employer to file an annual return and
13 pay over to the tax commissioner the taxes deducted and
14 withheld on or before the last day of the month following
15 the close of such calendar year. The tax commissioner
16 may, if he believes such action necessary for the protection
17 of the revenues, require any employer to make such re-
18 turn and pay to him the tax deducted and withheld at any
19 time, or from time to time.

20 (b) *Monthly returns and payments of withheld tax for*
21 *April and May 1971.*—Notwithstanding the provisions of
22 subsection (a), in the case of each of the months of April

23 and May, one thousand nine hundred seventy-one, every
24 employer required to deduct and withhold tax under
25 this article, except any employer with respect to whom
26 the tax commissioner may have by regulation provided
27 otherwise in accordance with the provisions of subsec-
28 tion (a), shall, for the months of April and May, one thou-
29 sand nine hundred seventy-one, file a withholding return for
30 each of such months as prescribed by the tax commissioner
31 and pay over to the tax commissioner the taxes so required
32 to be deducted and withheld for each of such months by
33 the twentieth day of June, one thousand nine hundred sev-
34 enty-one.

35 (c) *Monthly returns and payments of withheld tax on*
36 *and after June 1, 1971.*—Notwithstanding the provisions
37 of subsection (a), on and after June 1, 1971, every em-
38 ployer required to deduct and withhold tax under this ar-
39 ticle shall, for each month, on or before the twentieth day
40 of the succeeding month, file a withholding return as pre-
41 scribed by the tax commissioner and pay over to the tax
42 commissioner the taxes so required to be deducted and
43 withheld, if such withheld taxes aggregate one hundred

44 dollars or more for such month; except any employer with
45 respect to whom the tax commissioner may have by regu-
46 lation provided otherwise in accordance with the pro-
47 visions of subsection (a).

48 (d) *Deposit in trust for tax commissioner.*—Whenever
49 any employer fails to collect, truthfully account for, pay
50 over the tax, or make returns of the tax as required in this
51 section, the tax commissioner may serve a notice requiring
52 such employer to collect the taxes which become col-
53 lectible after service of such notice, to deposit such taxes
54 in a bank approved by the tax commissioner, in a separate
55 account, in trust for and payable to the tax commissioner,
56 and to keep the amount of such tax in such account until
57 payment over to the tax commissioner. Such notice shall
58 remain in effect until a notice of cancellation is served by
59 the tax commissioner.

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

Fred W. Bane
Chairman Senate Committee

Phillip J. Rutledge
Chairman House Committee

Originated in the Senate.

To take effect from passage.

Howard Myers
Clerk of the Senate

C. A. Blankenship
Clerk of the House of Delegates

Edhofant
President of the Senate

Alon F. Boarsky
Speaker House of Delegates

The within *approved* this the *31st*
day of *March*, 1971.

Arch W. Shaver, Jr.
Governor



PRESENTED TO THE
GOVERNOR

Date 3/13/71

Time 3:45 p.m.