AN ACT to amend and reenact article fourteen-a, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, providing a motor carrier road tax act; defining terms; levying a motor carrier road tax; providing for the computation of such tax; requiring reports and records and specifying requirements with respect thereto and subpoena thereof; authorizing joint reports; specifying the due date of such tax; relating to registration cards and identification markers for motor carriers and fees therefor; providing exceptions as to such cards and markers in the event of an emergency; establishing criminal offenses; providing criminal penalties; providing exemptions from such tax; relating to refunds of such tax and specifying procedures and the time for filing of petitions for such refunds; relating to taxpayer surety bonds or pledges of property in lieu thereof; relating to the enforcement powers of the tax commissioner and his agents and employees and bonds of such agents and employees; authorizing deductions from such tax for the cost of administration and enforcement; providing for the uses to be made of the tax collected; providing for assessment and collection of taxes, interest, and penalties; providing for hearings and appeals; providing for injunctions; providing for sales or discontinuances of business; and providing a severability clause.

Be it enacted by the Legislature of West Virginia:

That article fourteen-a, 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 14A. MOTOR CARRIER ROAD TAX.

§11-14A-1. Short title; arrangement of sections or portions of article.

This article shall be known and may be cited as the "Motor Carrier Road Tax Act." No inference, implication or presumption of legislative construction shall be drawn or made by reason of the location or grouping of any particular action or portion of this article.


For purposes of this article:

1. (1) "Commissioner" or "tax commissioner" means the tax commissioner of the state of West Virginia or his duly authorized agent.

2. (2) "Gallon" means two hundred thirty-one cubic inches of liquid measurement, by volume: Provided, that the commissioner may by rule and regulation prescribe other measurement or definition of gallon.

3. (3) "Gasoline" means any product commonly or commercially known as gasoline, regardless of classification, suitable for use as fuel in an internal combustion engine, except special fuel as hereinafter defined.

4. (4) "Highway" means every way or place of whatever nature open to the use of the public as a matter of right for the purpose of vehicular travel, which is maintained by this state or some taxing subdivision or unit thereof or the federal government or any of its agencies.

5. (5) "Identification marker" means the decal issued by the commissioner for display upon a particular motor carrier.

6. (6) "Lease" means any oral or written contract for valuable consideration granting the use of a motor carrier.

7. (7) "Motor carrier" means any passenger vehicle which has seats for more than nine passengers in addition to the driver, or any road tractor, or any tractor truck, or any truck having more than two axles which is operated or caused to be operated by any person on any highway in this state.
(8) "Operation" means any operation of any motor carrier, whether loaded or empty, whether for compensation or not, and whether owned by or leased to the person who operates or causes to be operated such motor carrier.

(9) "Person" means and includes any individual, firm, partnership, limited partnership, joint adventure, association, company, corporation, organization, syndicate, receiver, trust, or any other group or combination acting as a unit, in the plural as well as the singular number, and means and includes the officers, directors, trustees, or members of any firm, partnership, limited partnership, joint adventure, association, company, corporation, organization, syndicate, receiver, trust, or any other group or combination acting as a unit, in the plural as well as the singular number, unless the intention to give a more limited meaning is disclosed by the context.

(10) "Pool operation" means any operation whereby two or more taxpayers combine to operate or cause to be operated a motor carrier or motor carriers upon any highway in this state.

(11) "Purchase" means and includes any acquisition of ownership of property or of a security interest for a consideration.

(12) "Registration card" means the card issued by the commissioner and authorizing a person to operate or cause to be operated a motor carrier upon the highway in this state.

(13) "Road tractor" means every motor carrier designed and used for drawing other vehicles and not so constructed as to carry any load thereon either independently or any part of the weight of a vehicle or load so drawn.

(14) "Sale" means any transfer, exchange, gift, barter, or other disposition of any property or security interest for a consideration.

(15) "Special fuel" means any gas or liquid, other than gasoline, used or suitable for use as fuel in an internal combustion engine. The term "special fuel" shall include products commonly known as natural or casinghead gaso-
(16) "Tax" includes, within its meaning, interest, additions to tax and penalties, unless the intention to give it a more limited meaning is disclosed by the context.

(17) "Taxpayer" means any person liable for any tax, interest, additions to tax or penalty under the provisions of this article and article ten of this chapter.

(18) "Tractor truck" means every motor carrier designed and used primarily for drawing other vehicles and not so constructed as to carry a load other than a part of the weight of the vehicle and load so drawn.

(19) "Truck" means every motor carrier designed, used or maintained primarily for the transportation of property and having more than two axles.

§11-14A-3. Imposition of tax.

Every person who operates or causes to be operated on any highway in this state any motor carrier shall pay a road tax on each motor carrier equivalent to the amount of tax per gallon of gasoline or special fuel imposed by article fourteen of this chapter, calculated on each gallon of gasoline or special fuel used as fuel in each motor carrier's operations in this state.

The tax imposed by this article shall be in addition to all other taxes of whatever character imposed upon such person by any other provisions of law.


Computation of the tax is based upon the amount of gallons of gasoline or special fuel used in the operation of any motor carrier within this state and shall be in such proportion of the total amount of such gasoline or special fuel used in any person's operations within and without this state as the total number of gallons bears to the total number of highway miles traveled within and without this state.
§11-14A-5. Report of carriers; joint reports; records; examination of records; subpoena.

Every taxpayer subject to the tax imposed by this article shall on or before the last day of January, April, July and October of every calendar year make to the commissioner such reports of its operations during the quarter ending the last day of the preceding month as the commissioner may require and such other reports from time to time as the commissioner may deem necessary. For good cause shown, the commissioner may extend the time for filing said reports for a period not exceeding thirty days.

Two or more taxpayers regularly engaged in the transportation of passengers on through buses on through tickets in pool operation may, at their option and upon proper notice to the commissioner, make joint reports of their entire operations in this state. The taxes imposed shall be calculated on the basis of such joint reports as though such taxpayers were a single taxpayer; and the taxpayers making such reports shall be jointly and severally liable for the taxes. Such joint reports shall show the total number of highway miles traveled in this state and the total number of gallons of gasoline or special fuel purchased in this state by the reporting taxpayers. Credits to which the taxpayers making a joint return are entitled shall not be allowed as credits to any other taxpayer; but taxpayers filing joint reports shall permit all taxpayers engaged in this state in pool operations with them to join in filing joint reports.

A taxpayer shall keep such records necessary to verify the highway miles traveled within and without the state of West Virginia, the number of gallons of gasoline and special fuel used and purchased within and without West Virginia and any other records the commissioner by regulation may prescribe.

The commissioner may inspect or examine the records, books, papers, storage tanks, meters and any equipment records or records of highway miles traveled within and without West Virginia and the records of any other person to verify the truth and accuracy of any statement or re-
port to ascertain whether the tax imposed by this article has been properly paid.

As a further means of obtaining the records, books and papers of a taxpayer or any other person and ascertaining the amount of taxes and reports due under this article, the commissioner shall have the power to examine witnesses under oath; and if any witness shall fail or refuse at the request of the commissioner to grant access to the books, records and papers, the commissioner shall certify the facts and names to the circuit court of the county having jurisdiction of the party and such court shall thereupon issue a subpoena duces tecum to such party to appear before the commissioner, at a place designated within the jurisdiction of such court, on a day fixed.

§11-14A-6. Tax due.

The tax hereby imposed by this article shall be paid by each taxpayer quarterly to the commissioner on or before the last day of January, April, July and October of each calendar year, and calculated upon the amount of gasoline or special fuel used as fuel in the operation of each motor carrier operated or caused to be operated by said taxpayer during the quarter ending with the last day of the preceding month.

§11-14A-7. Registration card; identification marker; fees; emergency permits; fine.

No person shall operate or cause to be operated in this state any motor carrier subject to this article without first securing from the commissioner a registration card and an identification marker for each such motor carrier. The registration card shall be of such form, design and color as the commissioner shall prescribe. The registration card shall be carried in the motor carrier for which it was issued at all times when the motor carrier is within this state. Each identification marker for a particular motor carrier shall bear a number, which number shall be the same as that appearing on the registration card for that particular motor carrier. The identification marker shall be displayed on the motor carrier as required by the commissioner. The registration cards
and identification markers herein provided for shall be valid for the period of one year, ending June thirty of each year. A fee of one dollar shall be paid to the commissioner for issuing each registration card and identification marker: Provided, That all tax or reports due under this article shall be paid or reports filed before the issuance of a new registration card and identification marker. Failure by a taxpayer to file the returns or pay the taxes imposed by this article shall give cause to the commissioner to revoke or refuse to renew the registration card and identification marker previously issued.

In an emergency, the commissioner upon request may authorize, in writing, a motor carrier to be operated without a registration card or an identification marker for not more than ten days.

Upon conviction for failure to obtain, carry and display the registration card and identification marker in or on each motor carrier, the person which operates or causes to be operated said motor carrier shall be fined not less than twenty nor more than one hundred dollars per day; and each day of such failure shall constitute a separate offense.


Nothing in this article shall apply to any motor carrier operated or caused to be operated by or on behalf of any department, board, bureau, commission or other agency of the federal government or of this or any other state or any political subdivision thereof, nor shall the provisions of this article apply to any school bus operated or caused to be operated by or on behalf of this state or any political subdivision thereof or any private or privately operated school or schools.

§11-14A-9. Credits against tax due.

Every taxpayer subject to the road tax herein imposed shall be entitled to a credit on such tax equivalent to the amount of tax per gallon of gasoline or special fuel imposed by article fourteen of this chapter on all gasoline or special fuel purchased by said taxpayer for fuel in
each motor carrier which it operates or causes to be
operated within this state, and upon which gasoline or
special fuel the tax imposed by the laws of this state has
been paid: Provided, That such credit shall not be
allowed for any gasoline or special fuel taxes for which
any taxpayer has applied or received a refund of gaso-
line or special fuel tax under article fourteen of this
chapter. Evidence of the payment of such tax in such
form as may be required by the commissioner shall be
furnished by the taxpayer claiming the credit herein
allowed. When the amount of the credit herein provided
for exceeds the amount of the tax for which the tax-
payer is liable in the same quarter, such excess shall,
upon written request by the taxpayer, be allowed as a
credit on the tax for which the taxpayer would be other-
wise liable for any of the four succeeding quarters.

§11-14A-10. False statements; penalty.

Any person who willfully and knowingly makes a
false statement orally or in writing in reference to the
purchase or sale of gasoline, special fuel or highway miles
traveled for the purpose of obtaining or attempting to
obtain or to assist any other person to obtain or attempt
to obtain a credit, refund or reduction of liability for
taxes under the provisions of this article, shall be guilty
of a misdemeanor, and, upon conviction thereof, shall
be fined not less than fifty nor more than one thousand
dollars or imprisoned for not more than six months or
both fined and imprisoned.


The commissioner is hereby authorized to refund from
the funds collected under the provisions of this article
and article fourteen of this chapter, the amount of the
credit accrued for gallons of gasoline or special fuel
purchased in this state but consumed outside of this state,
if the taxpayer by duly filed petition requests the com-
missioner to issue a refund and if the commissioner is
satisfied that said taxpayer is entitled to said refund
and that said taxpayer has not applied for a refund of the
tax imposed by article fourteen of this chapter: Provided,
That the commissioner shall not approve a petition for
refund when such petition for such refund is filed after
thirteen months from the close of the quarter in which
the tax was paid or the credit, as provided for in section
nine of this article, was allowed: Provided, however,
That such refund shall not be made until after audit of
the petitioner's records by the commissioner or until after
a surety bond has been furnished by the petitioner, as
hereinafter provided, in an amount fixed by the com-
missioner, conditioned to pay all road taxes due here-
under: Provided further, That said credit or refund shall
in no case be allowed to reduce the amount of tax to be
paid by a taxpayer below the amount due as tax on
gasoline or special fuel used as fuel in this state as pro-
vided by article fourteen of this chapter. The right to
receive any refund under the provisions of this article
shall not be assignable and any attempt at assignment
thereof shall be void and of no effect.

A taxpayer may furnish a continuous surety bond in
an amount fixed by the commissioner, but such amount
shall not be less than the total refunds due or to be
paid within one year. Upon completion of the filing of
such surety bond an annual notice of renewal, only,
shall be required thereafter.

The surety must be authorized to engage in business
within this state. The bond shall be conditioned upon
faithful compliance with the provisions of this article,
including the filing of the returns and payment of all
tax prescribed by this article. Such bond shall be ap-
proved by the commissioner as to sufficiency and by
the attorney general as to form, and shall indemnify the
state against any loss arising from the failure of the tax-
payer to pay for any cause whatever the motor carrier
road tax imposed by this article.

So long as the bond remains in force the commissioner
may order refunds to the taxpayer in the amounts ap-
ppearing to be due on petitions duly filed by the tax-
payer under the provisions of this article without first
auditing the records of the carrier.
Any surety on a bond furnished hereunder shall be relieved, released and discharged from all liability accruing on such bond after the expiration of sixty days from the date the surety shall have lodged, by certified mail, with the commissioner a written request to be discharged. This shall not relieve, release or discharge the surety from liability already accrued, or which shall accrue before the expiration of the sixty-day period. Whenever any surety shall seek discharge as herein provided, it shall be the duty of the principal of such bond to supply the commissioner with another bond, or pledge of property equal in value to the original bond, such pledge to be in the form of a tax lien on the property pledged and said lien shall be duly perfected in the office of the clerk of the county court of the county wherein such property is situated and shall be submitted to the commissioner along with a certified appraisal statement as to the value of the property pledged prior to the expiration of the original bond. Failure to provide such bond or pledge may result in the commissioner cancelling any registration card and identification marker previously issued to said person.


1 (1) Any employee or agent of the commissioner so authorized by the commissioner shall have all the lawful powers delegated to members of the department of public safety to enforce the provisions of this article, when bonded as hereinafter provided in this section.

2 (2) Such employee or agent so authorized by the commissioner shall execute a bond with security in the sum of thirty-five hundred dollars, payable to the state of West Virginia, conditioned for the faithful performance of his duties, as such, and such bond shall be approved as to form by the attorney general, and the same shall be filed with the secretary of state and preserved in his office.

§11-14A-13. Disposition of tax collected; amounts allowed for administration and enforcement.

1 All tax collected under the provisions of this article
shall be paid into the state treasury and shall be used only for the purpose of construction, reconstruction, maintenance and repair of highways, payment of the interest and sinking fund obligations on state bonds issued for highway purposes and the cost of administration and enforcement of this article (and article fourteen of this chapter) by the commissioner, which costs of administration and enforcement shall not exceed one percent of the total tax collected during each fiscal year.

Unless necessary for such bond requirements, five-fourteenths of the tax collected under the provisions of this article shall be used for feeder and state local service highway purposes.


If the commissioner believes that the tax imposed by this article is insufficiently returned by a taxpayer, either because the taxpayer has failed to properly remit the tax or has failed to make a return, or has made a return which is incomplete, deficient or otherwise erroneous, he may proceed to investigate and determine or estimate the tax liability of the taxpayer and make an assessment therefor.


If the commissioner believes that the collection of any tax which he is required to administer will be jeopardized by delay, he shall thereupon make an assessment of tax, noting that fact upon the assessment. The amount assessed shall be immediately due and payable. Unless the taxpayer against whom a jeopardy assessment is made petitions for reassessment within twenty days after service of notice of the jeopardy assessment such an assessment becomes final. A petition for reassessment by a person against whom a jeopardy assessment has been made must be accompanied by such security as the commissioner may deem necessary to insure compliance with this article.

§11-14A-16. Interest; additions to tax; penalties; fraudulent returns; willful failure to file.

(1) Interest.—Taxes imposed by this article, if not paid when due, shall bear interest at the rate of six percent
per annum from the due date of the return. Each assessment or deficiency notice made by the commissioner shall bear interest at the rate of six percent per annum. In all cases of delinquency or extensions of time, interest shall be assessed and collected.

(2) **Additions to tax; penalty.**—In the case of any failure to make or file a return or whenever the full amount of the tax or any portion or deficiency thereof has not been paid, as required by this article, unless it be shown that such failure is due to reasonable cause and not due to willful neglect, there shall be added to the tax five per centum if a failure is for not more than thirty days, with an additional five per centum for each additional thirty days or fraction thereof during which failure shall continue, not to exceed twenty-five per centum in the aggregate. If no tax is due, the penalty will be twenty-five dollars per month or fraction thereof for failure to file a tax return.

(3) **Fraudulent returns; willful failure to file.**—In the case of the filing of any false or fraudulent return with intent to evade the tax imposed by this article, or in the case of a willful failure to file a return with intent to evade the tax, or the filing of a false claim for credit or refund, there shall be added to the tax due a penalty in an amount equal to one hundred per centum of the tax due. The burden of proving fraud, willfulness, or intent to evade tax shall be upon the commissioner.

§11-14A-17. **Notice of assessment; petition for reassessment.**

The commissioner shall give to the taxpayer written notice of any assessment made pursuant to this article. Unless the taxpayer to whom a notice of assessment is directed shall, within thirty days after service thereof (twenty days in the case of jeopardy assessments), either personally or by certified mail, file with the commissioner a petition in writing, verified under oath by said taxpayer or his duly authorized agent having knowledge of the facts, setting forth with particularity the items of the assessment objected to, together with the reasons for objections, said assessment shall become final and con-
clusive, not subject to administrative or judicial review, and the amount thereof shall be payable at the end of the thirty-day period (twenty days in the case of jeopardy assessments). A petition for reassessment shall be deemed to be timely filed if the postmark date thereon is clearly within said thirty days (twenty days in case of a jeopardy assessment) of receipt of said assessment by the taxpayer or is received within such period. If the thirtieth day (twentieth day in case of a jeopardy assessment) falls on a Saturday or Sunday, filing will be considered timely if it is done on the next succeeding day which is not a legal holiday.


In every case where a petition for reassessment as above described is filed, the commissioner shall assign a time and place for the hearing of same and shall notify the petitioner of such hearing by written notice at least twenty days in advance thereof, and such hearing shall be held within sixty days from the filing of the petition for reassessment unless continued by agreement or by the commissioner for good cause. The hearing shall be informal and may be conducted by an examiner designated by the commissioner. At such hearing the assessment shall constitute prima facie evidence of the claim of the state and the burden of proof shall be upon the taxpayer assessed to show that the assessment is incorrect and contrary to law. In every case where a petition for refund as above described is filed and the commissioner has refused to allow said refund in whole or in part, the petitioner may file within thirty days after receipt of the commissioner’s decision a written request for a hearing. In every case where a request for hearing is filed, the commissioner shall proceed to assign and hold such hearing in accordance with the methods herein prescribed for a petition for reassessment. After any such hearing the commissioner shall, within a reasonable time, give notice in writing of the decision. Unless an appeal is taken within thirty days from service of this notice, the commissioner’s decision shall be final.

Every assessment made by the commissioner under
this article which becomes final and conclusive shall con-
stitute a judgment and may be collected as judgments are
collected.

An appeal may be taken by the taxpayer to the circuit
court of the county in which the activity taxed was
engaged, or in which the taxpayer resides, or in the
circuit court of Kanawha county, within thirty days after
he shall have received notice from the commissioner of
his determination as provided in this section.

The appeal shall be taken by written notice to the
commissioner and served as an original notice. When said
notice is so served it shall, with the return thereon, be
filed in the office of the clerk of the circuit court and
docketed as other cases with the taxpayer as plaintiff and
the commissioner as defendant. Before the appeal is heard,
the plaintiff shall file with such clerk a bond for the use
of the defendant, with sureties approved by said clerk,
the penalty of the bond to be not less than the total
amount of the tax, interest, additions to tax and penalties
appealed from, and conditioned that the plaintiff shall
perform the orders of the court.

The court shall hear the appeal and determine anew all
questions submitted to it on appeal from the determina-
tion of the commissioner. In such appeal a certified copy
of the commissioner's assessment shall be admissible and
shall constitute prima facie evidence of the tax due under
the provisions of this article. The court shall render its
decree thereon and a certified copy of said decree shall
be filed by the clerk of said court with the commissioner
who shall then correct the assessment in accordance with
said decree. An appeal may be taken by the taxpayer or
the commissioner to the supreme court of appeals of this
state.


Whenever any person liable for the tax imposed by this
article, by reason of sale or discontinuance, ceases busi-
ness at any location, the taxes, interest, additions to tax
and penalties imposed by this article shall become due
and payable immediately and such person shall make a
final return within fifteen days after the date of sale or discontinuance. The taxes, interest, additions to tax and penalties shall be a lien upon the property of such person. In the event of sale, the person purchasing said business shall withhold sufficient of the purchase money to cover the amount of such taxes, interest, additions to tax and penalties due and unpaid until such time as the former owner shall produce a receipt from the commis-
sioner showing that the taxes, interest, additions to tax and penalties have been paid, or a certificate indicating no taxes are due. If the purchaser of the business fails to withhold purchase money, as above provided, he shall be personally liable for the payment of the taxes, interest, additions to tax and penalties accrued and unpaid and the same shall be recoverable by the commissioner by action or suit as provided by this article.

§11-14A-20. Prerequisite for issuance of certificate of dissolu-
tion or withdrawal of corporation.

The secretary of state shall withhold the issuance of any certificate of dissolution or withdrawal in the case of any corporation organized under the laws of this state, or organized under the laws of another state and admitted to do business in this state, until the receipt of a notice from the commissioner to the effect that the tax levied under this article against any such corporation has been paid or provided for, if any such corporation is a taxpayer under this article, or until he shall be notified by the commissioner that the applicant is not subject to pay a tax hereunder.


The commissioner may distrain upon any goods, chattels or intangibles represented by negotiable evidences of indebtedness, of any taxpayer delinquent under this article for the amount of all taxes, interest, additions to tax and penalties accrued and unpaid hereunder. The com-
missioner may require the assistance of the sheriff of any county of the state in levying such distress in the county of which such sheriff is an officer. A sheriff so collecting taxes due hereunder shall be entitled to compensation in
the amount of all additions to tax collected over and
above the principal amount of the tax due, but in no
case shall such compensation exceed twenty-five dollars.
All taxes, interest, additions to tax and penalties so
collected shall be reported within ten days after collection
to the commissioner, who shall prescribe by general regu-
lation the manner of remittance of such fund and of allow-
ing the collecting officer the compensation due him under
this section.

The sheriff shall within five days after receipt of the
warrant file with the clerk of the county court a copy
thereof and thereupon the clerk shall enter in the judg-
ment docket the name of the taxpayer mentioned in the
warrant and the amount of the tax, interest, additions to
tax and penalties for which the warrant is issued and
the date when such copy is filed and thereupon the amount
so docketed shall become a lien upon the title to and
interest in real property or chattels real of the person
against whom it is issued, in the same manner as a judg-
ment duly docketed in the office of such clerk. The said
sheriff shall thereupon proceed upon the same in all
respects, with like effect, and in the same manner pre-
scribed by law in respect to executions issued against
property upon judgment of a court of record. If a warrant
be returned not satisfied in full, the commissioner shall
have the same remedies to enforce the claim for the taxes
against the taxpayer as if the state had recovered judg-
ment against the taxpayer for the amount of the tax.

§11-14A-22. Collection by action or suit; injunction.

The commissioner may collect any tax, interest, addi-
tions to tax and penalties due and unpaid under the pro-
visions of this article by appropriate legal proceedings in
the county in which (a) the activity taxed was engaged
or (b) the taxpayer resides; or by a suit to enforce the
lien therefor in any county in which property of the tax-
payer may be found; or if the tax due and unpaid under
this article is three hundred dollars or less, by suit in the
court of any justice having jurisdiction of the taxpayer
or his property. If the failure of any taxpayer to comply
with the provisions of this article shall have continued
sixty days, the commissioner may proceed to obtain an injunction restraining the taxpayer from doing business in this state until he fully complies with the provisions of this article. In any proceeding under this section upon judgment or decree for the plaintiff he shall be awarded his costs.

In the event that motor carriers of a person subject to the tax imposed by this article shall be operated in connection with a receivership or insolvency proceeding, the court under whose direction such motor carriers are operated or were caused to be operated shall, by entry of a proper order in the cause, make provisions for the regular payment of such taxes as the same become due.

§11-14A-23. Forms; rules and regulations.

The commissioner is hereby invested with full power and authority and it is hereby made his duty to prescribe the necessary forms and to promulgate rules and regulations necessary to ascertain, assess and collect the taxes imposed by this article and to enforce the provisions thereof.


(1) Except when required in an official investigation, administrative tax hearing or proceedings in court involving taxes payable under this article, and except as provided in subsection two of this section, it shall be unlawful for any officer or employee of the state to divulge or make known in any manner the amount of income or any particulars set forth or disclose in any report, statement, or return required to be filed with the commissioner by this article or any regulation of the commissioner issued hereunder.

(2) The commissioner or his duly authorized agent may upon request permit the proper officer or representative of the United States or any state, territory or political subdivision of the United States, to inspect reports, statements, or returns filed with the commissioner or may furnish to such officer or representative a copy of any such document, provided such other jurisdiction
18 grants substantially similar privileges to the commissioner of this state. Subsection one of this section shall not be construed to prohibit the publication of statistics so classified as to prevent the identification of particular reports, statements, and returns and the items therein.

(3) Any taxpayer under this article may, in writing, waive the secret rules provided in subsection one of this section for such purpose and such period as he shall therein state, and the commissioner, if he so determines may thereupon release to designated recipient(s) said taxpayer's tax return or other particulars filed under the provisions of this article.

§11-14A-25. Tax a debt; lien of unpaid tax; recordation of lien.

1 A tax due and unpaid under this article shall be a debt due the state. It shall be a personal obligation of the taxpayer and shall be a lien upon the property of the taxpayer: Provided, That such lien shall be subject to the restrictions and conditions embodied in article ten-c, chapter thirty-eight of the code of West Virginia, one thousand nine hundred thirty-one, and any amendment made or which may hereafter be made thereto.


1 If any provision of this article or the application thereof to any person or circumstance is held unconstitutional or invalid, such unconstitutionality or invalidity shall not affect, impair or invalidate other provisions or applications of the article, and to this end the provisions of this article are declared to be severable.
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

Chairman Senate Committee

Chairman House Committee

Originated in the Senate.

To take effect July 1, 1972.

Clerk of the Senate

Clerk of the House of Delegates

President of the Senate

Speaker House of Delegates

The within ______________ approved this the __________ day of ______________, 1972.

Governor
PRESENTED TO THE
GOVERNOR

Date 3/17/22
Time 12:30 p.m.