WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1974

ENROLLED

SENATE BILL NO. 39

(By Mr. Hubbard)

PASSED March 2, 1974

In Effect Immediately From Passage

Filed in the Office
EDGAR F. HEISKELL, III
SECRETARY OF STATE
THIS DATE 3-9-74
AN ACT to amend and reenact section seventeen, article fourteen, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, relating to the gasoline and special fuel excise tax; assessment.

Be it enacted by the Legislature of West Virginia:

That section seventeen, article fourteen, 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 14. GASOLINE AND SPECIAL FUEL EXCISE TAX.

§11-14-17. Assessment of tax when insufficiently returned.

1 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 or a person has filed and has been paid upon an erroneous claim, petition, or application for a refund of taxes, he may proceed to investigate and determine or estimate the tax liability of the taxpayer and make an assessment therefor.
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

M. Darrel Dickey
Chairman Senate Committee

Chairman House Committee

Originated in the Senate.

In effect ninety days from passage.

Howard W. Cannon
Clerk of the Senate

Blankenship
Clerk of the House of Delegates

J. P. Brotherston
President of the Senate

Leslie H. MacVeys
Speaker House of Delegates

The within approved this the 9th
day of March, 1974.

Audie L. Barnes
Governor
PRESENTED TO THE GOVERNOR

Date  3/5/74
Time   4:38 p.m.