WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1978

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ENROLLED
Committee Substitute for
HOUSE BILL No. 1173

(By Mr. Speaker, Mr. Kopf)

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PASSED March 13, 1978

In Effect April 1, 1978
ENROLLED
COMMITTEE SUBSTITUTE
FOR
H. B. 1173
(By Mr. Speaker, Mr. Kopp)

[Passed March 13; in effect April 1, 1978.]

AN ACT to amend and reenact sections four and five, article
thirteen, chapter eleven of the code of West Virginia, one
thousand nine hundred thirty-one, as amended, relating to
business and occupation tax; relating to computation and pay­
ment of tax; and specifying periods for returns and remittances
by certain classes of taxpayers.

Be it enacted by the Legislature of West Virginia:

That sections four and five, article thirteen, 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 13. BUSINESS AND OCCUPATION TAX.


1 The taxes levied hereunder shall be due and payable as
2 follows:

3 (a) For taxpayers whose estimated tax under this article
4 exceeds one thousand dollars per month, the tax shall be due
5 and payable in monthly installments on or before the last
6 day of the month following the month in which the tax
accrued. Each such taxpayer shall, on or before the last day
of each month, make out an estimate of the tax for which
he is liable for the preceding month, sign the same, and mail
it together with a remittance, in the form prescribed by the
tax commissioner, of the amount of tax to the office of the
commissioner. In estimating the amount of tax due for each
month, the taxpayer may deduct one twelfth of any applic­
able tax credits allowable for the taxable year and one twelfth
of the total exemption allowed for such year.

(b) For taxpayers whose estimated tax under this article
does not exceed one thousand dollars per month, the tax
shall be due and payable in quarterly installments within one
month from the expiration of each quarter in which the tax
accrued. Each such taxpayer shall, within one month from
the expiration of each quarter, make out an estimate of the
tax for which he is liable for such quarter, sign the same,
and mail it together with a remittance, in the form prescribed
by the tax commissioner, of the amount of tax to the office
of the commissioner. In estimating the amount of tax due for
each quarter, the taxpayer may deduct one fourth of any
applicable tax credits allowable for the taxable year and
one fourth of the total exemption allowed for such year.

(c) When the total tax for which any person is liable under
this article does not exceed two hundred dollars in any year,
the taxpayer may pay the same quarterly as aforesaid, or,
with the consent in writing of the tax commissioner, at the
end of the month next following the close of the tax year.

(d) The above provisions of this section notwithstanding,
the tax commissioner, if he deems it necessary to ensure
payment of the tax, may require the return and payment under
this section for periods of shorter duration than those pre­
scribed above.

§11-13-5. Return and remittance by taxpayer.

On or before the expiration of one month after the end
of the tax year each taxpayer shall make a return for the
entire tax year showing the gross proceeds of sales or gross
income of business, trade or calling, and compute the amount
of tax chargeable against him in accordance with the provisions of this article and deduct the amount of monthly or quarterly payments (as hereinbefore provided), if any, and transmit with his report a remittance in the form prescribed by the tax commissioner covering the residue of the tax chargeable against him to the office of the tax commissioner; such return shall be signed by the taxpayer, if made by an individual, or by the president, vice president, secretary or treasurer of a corporation if made on behalf of a corporation. If made on behalf of a partnership, joint adventure, association, trust, or any other group or combination acting as a unit, any individual delegated by such firm, copartnership, joint adventure, association, trust or any other group or combination acting as a unit shall sign the return on behalf of the taxpayer. The tax commissioner, for good cause shown, may extend the time for making the annual return on the application of any taxpayer and grant such reasonable additional time within which to make the same as may, by him, be deemed advisable.
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 April 1, 1978.

Clerk of the Senate

Clerk of the House of Delegates

President of the Senate

Speaker House of Delegates

The within approved this the 30
day of March, 1978.

Governor