

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1978



ENROLLED

Committee Substitute for

HOUSE BILL No. 1173

(By Mr. Speaker, Mr. Kopp)



PASSED March 13, 1978

In Effect April 1, 1978 ~~Passage~~

**ENROLLED**  
**COMMITTEE SUBSTITUTE**  
**FOR**  
**H. B. 1173**

(By MR. SPEAKER, MR. KOPP)

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

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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 payment 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.**

**§11-13-4. Computation of tax; payment.**

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

7 accrued. Each such taxpayer shall, on or before the last day  
8 of each month, make out an estimate of the tax for which  
9 he is liable for the preceding month, sign the same, and mail  
10 it together with a remittance, in the form prescribed by the  
11 tax commissioner, of the amount of tax to the office of the  
12 commissioner. In estimating the amount of tax due for each  
13 month, the taxpayer may deduct one twelfth of any applic-  
14 able tax credits allowable for the taxable year and one twelfth  
15 of the total exemption allowed for such year.

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

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

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

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

1 On or before the expiration of one month after the end  
2 of the tax year each taxpayer shall make a return for the  
3 entire tax year showing the gross proceeds of sales or gross  
4 income of business, trade or calling, and compute the amount

5 of tax chargeable against him in accordance with the pro-  
6 visions of this article and deduct the amount of monthly or  
7 quarterly payments (as hereinbefore provided), if any, and  
8 transmit with his report a remittance in the form prescribed  
9 by the tax commissioner covering the residue of the tax  
10 chargeable against him to the office of the tax commissioner;  
11 such return shall be signed by the taxpayer, if made by an  
12 individual, or by the president, vice president, secretary or  
13 treasurer of a corporation if made on behalf of a corporation.  
14 If made on behalf of a partnership, joint adventure, associa-  
15 tion, trust, or any other group or combination acting as a  
16 unit, any individual delegated by such firm, copartnership,  
17 joint adventure, association, trust or any other group or  
18 combination acting as a unit shall sign the return on behalf  
19 of the taxpayer. The tax commissioner, for good cause  
20 shown, may extend the time for making the annual return  
21 on the application of any taxpayer and grant such reasonable  
22 additional time within which to make the same as may,  
23 by him, be deemed advisable.

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

James L. Davis  
Chairman Senate Committee

Clarence C. Chestnut Jr.  
Chairman House Committee

Originated in the House.

Takes effect April 1, 1978.

J. Willard Jr.  
Clerk of the Senate

W. Blankenship  
Clerk of the House of Delegates

W. F. Brathwaite Jr.  
President of the Senate

Donald L. Kopp  
Speaker House of Delegates

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

John D. Rhyne  
Governor

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OFFICE OF THE GOVERNOR

APPROVED AND SIGNED BY THE GOVERNOR

Date Mar. 30, 1978

Time 3:05 p.m.

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OFFICE  
SECY. OF STATE