WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1979

ENROLLED

HOUSE BILL No. 1116

(By Mr. Albright)

Passed March 10, 1979

In Effect Ninety Days From Passage
AN ACT to amend and reenact section four, article ten, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, relating to the definition of certain terms used within the West Virginia tax procedure and administration act; and making the provisions of said act applicable to former officers and employees of the state.

Be it enacted by the Legislature of West Virginia:

That section four, article ten, 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 10. PROCEDURE AND ADMINISTRATION.

§11-10-4. Definitions.

1 For the purpose of this article, the term:

2 (a) "Officer or employee of this state" shall include, but shall not be limited to, any former officer or employee of the state of West Virginia.

5 (b) "Person" shall include, but is not limited to, any individual, firm, partnership, limited partnership, copartnership, joint adventure, association, corporation, municipal corporation, organization, receiver, estate, trust, guardian, executor, administrator, and also any officer, employee or member of any of the foregoing who, as such officer, employee or member, is under a duty to perform or is responsible for the per-
formance of an act prescribed by the provisions of this article
and the provisions of any of the other articles of this chapter
which impose taxes administered by the tax commissioner,
unless the intention to give a more limited or broader meaning
is disclosed by the context of this article or any of the other
articles of this chapter which impose taxes administered by the
tax commissioner.

(c) "State" means any state of the United States or the
District of Columbia.

(d) "Tax" or "taxes" includes within the meaning thereof
taxes specified in section three of this article, additions to tax,
penalties and interest, unless the intention to give the same a
more limited meaning is disclosed by the context.

(e) "Tax commissioner" or "commissioner" means the tax
commissioner of the state of West Virginia or his delegate.

(f) "Taxpayer" means any person required to file a return
for any tax administered under this article, or any person
liable for the payment of any tax administered under this
article.

(g) "Tax administered under this article" means any tax
to which this article applies as set forth in section three of
this article.

(h) "This code" means the code of West Virginia, one
thousand nine hundred thirty-one, as amended.

(i) "This state" means the state of West Virginia.
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 ninety days from passage.

Clerk of the Senate

Clerk of the House of Delegates

President of the Senate

Speaker House of Delegates

The within is approved this the 24th day of March, 1979.

Governor