

APPROVED AND SIGNED BY THE GOVERNOR

Date 3-24-79

Time 1:20 p.m.

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1979

— ● —

ENROLLED

HOUSE BILL No. 1116

(By Mr. Albright)

— ● —

Passed March 10, 1979

In Effect Ninety Days From Passage



ENROLLED

H. B. 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
3 shall not be limited to, any former officer or employee of the
4 state of West Virginia.

5 (b) "Person" shall include, but is not limited to, any indi-
6 vidual, firm, partnership, limited partnership, copartnership,
7 joint adventure, association, corporation, municipal corpora-
8 tion, organization, receiver, estate, trust, guardian, executor,
9 administrator, and also any officer, employee or member of
10 any of the foregoing who, as such officer, employee or mem-
11 ber, is under a duty to perform or is responsible for the per-

12 formance of an act prescribed by the provisions of this article
13 and the provisions of any of the other articles of this chapter
14 which impose taxes administered by the tax commissioner,
15 unless the intention to give a more limited or broader meaning
16 is disclosed by the context of this article or any of the other
17 articles of this chapter which impose taxes administered by the
18 tax commissioner.

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

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

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


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

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

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

36 (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

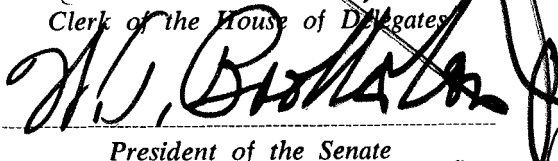

Chairman House Committee

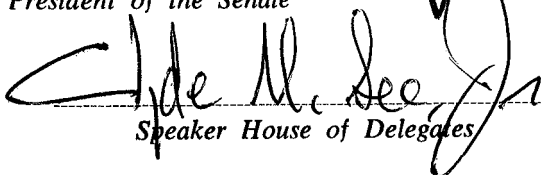
Originated in the House.

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 24
day of March, 1979.


Governor



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