

APPROVED AND SIGNED BY THE GOVERNOR

Date 3-25-79

Time 4:00 p.m.

# WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1979

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# ENROLLED

SENATE BILL NO. 428

(By Mr. Janning)

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PASSED March 9, 1979

In Effect July 1, 1979 Passage

No. 428

**ENROLLED**  
**Senate Bill No. 428**  
**(By MR. FANNING)**

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[Passed March 9, 1979; in effect July 1, 1979.]

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AN ACT to amend and reenact sections twenty-one and twenty-two, article fifteen, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, relating to consumers sales tax; requiring persons operating two or more places of business to file a schedule showing sales and tax collections for each place of business on an annual basis in lieu of filing such schedules monthly.

*Be it enacted by the Legislature of West Virginia:*

That sections twenty-one and twenty-two, article fifteen, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be amended and reenacted to read as follows:

**CHAPTER 11. TAXATION.**

**ARTICLE 15. CONSUMERS SALES TAX.**

**§11-15-21. Annual return; extension of time.**

1     (a) *Date due.*—On or before thirty days after the end  
2 of the tax year, each person liable for the payment of  
3 any tax due under this article shall make and file an  
4 annual return in such form as may be required by the  
5 tax commissioner, showing:

6     (1) Total gross proceeds of his business for preceding  
7 tax year,

8     (2) Gross proceeds upon which the tax for that year  
9 was computed, and

10    (3) Any other information necessary in the computa-  
11 tion or collection of the tax that the tax commissioner  
12 may require.

13 (b) *Supporting schedule for consolidated return.*—

14 Whenever a person operates two or more places of busi-  
15 ness and files a consolidated monthly return, a schedule  
16 shall be attached to the consolidated annual return  
17 showing, for each place of business, total sales and  
18 charges for rendering services, total transactions subject  
19 to tax and total tax collections.

20 (c) *Payment.*—After deducting the amount of prior  
21 payments during the tax year, the taxpayer shall for-  
22 ward the annual return along with payment of any re-  
23 maining tax, due for the preceding tax year, to the tax  
24 commissioner. The taxpayer or his duly authorized agent  
25 shall verify the return under oath.

26 (d) *Extension of time.*—The tax commissioner for  
27 good cause shown, may, on written application of a  
28 taxpayer, extend the time for making any return re-  
29 quired by the provisions of this article.

**§11-15-22. Consolidated returns.**

1 A person operating two or more places of business of  
2 like character from which are made or dispensed sales  
3 or services which are taxable hereunder shall file con-  
4 solidated returns covering all such sales or services.

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

*James L. Davis*  
Chairman Senate Committee

*Clarence C. Christensen*  
Chairman House Committee

Originated in the Senate.

To take effect July 1, 1979.

*John H. McClellan Jr.*  
Clerk of the Senate

*W. Blankenship*  
Clerk of the House of Delegates

*W. A. B. [Signature]*  
President of the Senate

*Chas. M. See Jr.*  
Speaker House of Delegates

The within *is approved* this the *25*  
day of *March*, 1979.

*John D. Rhyall*  
Governor

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