WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1981

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ENROLLED

HOUSE BILL No. 1084

(By Mr. Bundette and Mr. Wells)

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Passed ______________________ April 6, 1981

In Effect _____________________ July 1, 1981

Passed
ENROLLED

H. B. 1084
(BY MR. BURDETTE and MR. WELLS)

[Passed April 6, 1981; in effect July 1, 1981.]

AN ACT to amend and reenact section twenty, article fifteen, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, relating to allowing quarterly returns when consumers sales and service tax liability does not exceed fifty dollars for any month.

Be it enacted by the Legislature of West Virginia:

That section twenty, 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:

ARTICLE 15. CONSUMERS SALES AND SERVICE TAX.


1 When the total tax for which a person is liable does not exceed fifty dollars for any month, he may make a quarterly return on or before the fifteenth day of the first month in the next succeeding quarter in lieu of monthly returns.
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

Chairman Senate Committee

Tony E. Whitlow
Chairman House Committee

Originated in the House.

Takes effect July 1, 1981.

Clerk of the Senate

Clerk of the House of Delegates

President of the Senate

Speaker House of Delegates

The within _____________ this the ___ day of _____________, 1981.

Governor