

APPROVED AND SIGNED BY THE GOVERNOR

Date 4-16-81

Time \_\_\_\_\_

# WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1981

— ● —

# ENROLLED

HOUSE BILL No. 1084

(By Mr. Burdette + Mr. Hells)

— ● —

Passed April 6, 1981

In Effect July 1, 1981 ~~Passage~~



No: 1084

**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:*

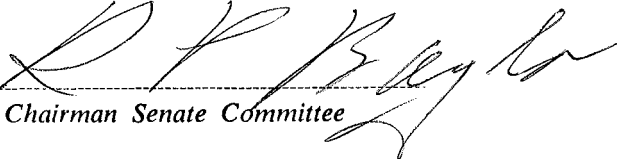
That section twenty, article fifteen, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be amended and reenacted to read as follows:


**ARTICLE 15. CONSUMERS SALES AND SERVICE TAX.**

**§11-15-20. Quarterly return.**

- 1 When the total tax for which a person is liable does not
- 2 exceed fifty dollars for any month, he may make a quarterly
- 3 return on or before the fifteenth day of the first month in the
- 4 next succeeding quarter in lieu of monthly returns.

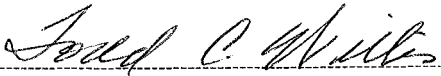
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

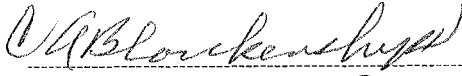
  
Chairman Senate Committee

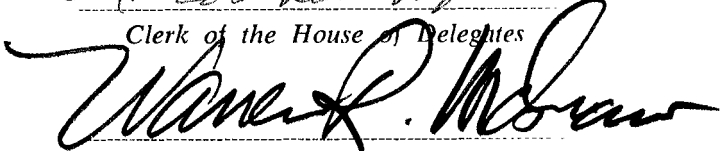
  
Chairman House Committee

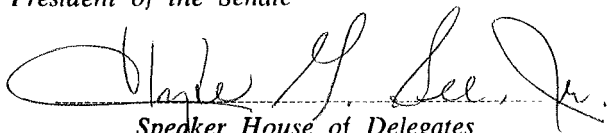
Originated in the House.

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 in approved this the 16  
day of April, 1981.

  
Governor

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OFFICE OF THE GOVERNOR