

APPROVED AND SIGNED BY THE GOVERNOR

Date 4-16-81

Time _____

Mo: 1084

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~~



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.

[Handwritten Signature]
Chairman Senate Committee

[Handwritten Signature]
Chairman House Committee

Originated in the House.

Takes effect July 1, 1981.

[Handwritten Signature]
Clerk of the Senate

[Handwritten Signature]
Clerk of the House of Delegates

[Handwritten Signature]
President of the Senate

[Handwritten Signature]
Speaker House of Delegates

The within approved this the 16
day of April, 1981.

[Handwritten Signature]
Governor

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OFFICE OF THE GOVERNOR

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OFFICE
SECY. OF STATE