

No. 343 ✓

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OFFICE OF THE
SECRETARY OF STATE

WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1985

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ENROLLED

SENATE BILL NO. 343

(By Mr. Parker)

—•—

PASSED April 13 1985

In Effect unity clause from Passage



ENROLLED
Senate Bill No. 343

(By MR. PARKER)

[Passed April 13, 1985; in effect ninety days from passage.]

AN ACT to amend and reenact section seventy-four, article twenty-one, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, relating to the employer's return and payment of state income tax withheld; date for filing monthly return for taxes withheld in the month of December.

Be it enacted by the Legislature of West Virginia:

That section seventy-four, article twenty-one, 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 21. PERSONAL INCOME TAX.

§11-21-74. Employer's return and payment of withheld taxes.

1 (a) *General.*—Every employer required to deduct and
2 withhold tax under this article shall, for each calendar
3 quarter, on or before the last day of the month following the
4 close of such calendar quarter, file a withholding return as
5 prescribed by the tax commissioner and pay over to the tax
6 commissioner the taxes so required to be deducted and
7 withheld. Where the aggregate amount so deducted and
8 withheld by any employer is less than twenty-five dollars in
9 a calendar quarter and the aggregate for the calendar year
10 can reasonably be expected to be less than one hundred

11 dollars, the tax commissioner may by regulation permit an
12 employer to file an annual return and pay over to the tax
13 commissioner the taxes deducted and withheld on or before
14 the last day of the month following the close of such
15 calendar year. The tax commissioner may, if he believes
16 such action necessary for the protection of the revenues,
17 require any employer to make such return and pay to him
18 the tax deducted and withheld at any time, or from time to
19 time.

20 (b) *Monthly returns and payments of withheld tax for*
21 *April and May, 1971.*—Notwithstanding the provisions of
22 subsection (a), in the case of each of the months of April and
23 May, one thousand nine hundred seventy-one, every
24 employer required to deduct and withhold tax under this
25 article, except any employer with respect to whom the tax
26 commissioner may have by regulation provided otherwise
27 in accordance with the provisions of subsection (a), shall,
28 for the months of April and May, one thousand nine
29 hundred seventy-one, file a withholding return for each of
30 such months as prescribed by the tax commissioner and pay
31 over to the tax commissioner the taxes so required to be
32 deducted and withheld for each of such months by the
33 twentieth day of June, one thousand nine hundred seventy-
34 one.

35 (c) *Monthly returns and payments of withheld tax on*
36 *and after June 1, 1971.*—Notwithstanding the provisions of
37 subsection (a), on and after June 1, 1971, every employer
38 required to deduct and withhold tax under this article shall,
39 for each of the first eleven months of the calendar year, on or
40 before the twentieth day of the succeeding month and for
41 the last calendar month of the year, on or before the last day
42 of the succeeding month, file a withholding return as
43 prescribed by the tax commissioner and pay over to the tax
44 commissioner the taxes so required to be deducted and
45 withheld, if such withheld taxes aggregate one hundred
46 dollars or more for such month; except any employer with
47 respect to whom the tax commissioner may have by
48 regulation provided otherwise in accordance with the
49 provisions of subsection (a).

50 (d) *Deposit in trust for tax commissioner.*—Whenever
51 any employer fails to collect, truthfully account for, pay
52 over the tax, or make returns of the tax as required in this

53 section, the tax commissioner may serve a notice requiring
54 such employer to collect the taxes which become collectible
55 after service of such notice, to deposit such taxes in a bank
56 approved by the tax commissioner, in a separate account, in
57 trust for and payable to the tax commissioner, and to keep
58 the amount of such tax in such account until payment over
59 to the tax commissioner. Such notice shall remain in effect
60 until a notice of cancellation is served by the tax
61 commissioner.

James A. ...
...

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

Russell E. Edlman
.....
Chairman Senate Committee

Floyd Fuller
.....
Chairman House Committee

Originated in the Senate.

In effect ninety days from passage.

Isaac C. Welch
.....
Clerk of the Senate

Donald L. Stapp
.....
Clerk of the House of Delegates

Sam Tomlinson
.....
President of the Senate

Joseph P. Allwright
.....
Speaker House of Delegates

The within *approved* this the *2nd*
Day
day of 1985.

Arch A. Thomas Jr.
.....
Governor

PRESENTED TO THE
GOVERNOR

Date 4/19/85
Time 8:14 p.m.