WEST VIRGINIA LEGISLATURE

FIRST EXTRAORDINARY SESSION. 1988

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ENROLLED

HOUSE BILL No. 102

(By Mr. Speaker, Mr. Chambers & Del. Swana)

[By request of the Executive]

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Passed ........................................ March 22, 1988

In Effect ........................................ Passage
AN ACT to amend and reenact section four, article thirteen, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended; to amend and reenact section nine, article thirteen-a of said chapter eleven; and to amend and reenact section six, article thirteen-b of said chapter eleven, all relating to the time for paying installments of business and occupation, severance and telecommunications taxes; and accelerating from June thirtieth to June fifteenth the due date of installment payments due during the month of June each year.

Be it enacted by the Legislature of West Virginia:

That section four, article thirteen, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be amended and reenacted; that section nine, article thirteen-a of said chapter eleven be amended and reenacted; and that section six, article thirteen-b of said chapter eleven be amended and reenacted, all to read as follows:

ARTICLE 13. BUSINESS AND OCCUPATION TAX.


1 The taxes levied hereunder shall be due and payable
2 as follows:
3 (a) For taxpayers whose estimated tax under this
article exceeds one thousand dollars per month, the tax shall be due and payable in monthly installments on or before the last day of the month following the month in which the tax accrued. Each such taxpayer shall, on or before the last day of each month, make out an estimate of the tax for which he is liable for the preceding month, sign the same and mail it together with a remittance, in the form prescribed by the tax commissioner, of the amount of tax to the office of the commissioner: Provided, That the installment payment otherwise due under this subdivision on or before the thirtieth day of June each year shall be remitted to the tax commissioner on or before the fifteenth day of June each year, beginning June fifteenth, one thousand nine hundred eighty-eight. In estimating the amount of tax due for each month, the taxpayer may deduct one twelfth of any applicable tax credits allowable for the taxable year and one twelfth of the total exemption allowed for such year.

(b) For taxpayers whose estimated tax under this article does not exceed one thousand dollars per month, the tax shall be due and payable in quarterly installments within one month from the expiration of each quarter in which the tax accrued. Each such taxpayer shall, within one month from the expiration of each quarter, make out an estimate of the tax for which he is liable for such quarter, sign the same and mail it together with a remittance, in the form prescribed by the tax commissioner, of the amount of tax to the office of the commissioner. In estimating the amount of tax due for each quarter, the taxpayer may deduct one fourth of any applicable tax credits allowable for the taxable year and one fourth of the total exemption allowed for such year.

(c) When the total tax for which any person is liable under this article does not exceed two hundred dollars in any year, the taxpayer may pay the same quarterly as aforesaid, or, with the consent in writing of the tax commissioner, at the end of the month next following the close of the tax year.

(d) The above provisions of this section notwithstanding, the tax commissioner, if he deems it necessary to
ensure payment of the tax, may require the return and payment under this section for periods of shorter duration than those prescribed above.

ARTICLE 13A. SEVERANCE TAXES.


(a) General rule. — Taxes levied under this article shall be due and payable in periodic installments as follows:

(1) Tax of more than $1,000 per month. — For taxpayers whose estimated tax liability under this article exceeds one thousand dollars per month, the tax shall be due and payable in monthly installments on or before the last day of the month following the month in which the tax accrued: Provided, That the installment payment otherwise due under this subdivision on or before the thirtieth day of June each year shall be remitted to the tax commissioner on or before the fifteenth day of June each year, beginning June fifteenth, one thousand nine hundred eighty-eight.

(A) Each such taxpayer shall, on or before the last day of each month, make out an estimate of the tax for which the taxpayer is liable for the preceding month, sign the same and mail it together with a remittance, in the form prescribed by the tax commissioner, of the amount of tax due to the office of the tax commissioner: Provided, That the installment payment otherwise due under this paragraph on or before the thirtieth day of June each year shall be remitted to the tax commissioner on or before the fifteenth day of June, beginning June fifteenth, one thousand nine hundred eighty-eight.

(B) In estimating the amount of tax due for each month, the taxpayer may deduct one twelfth of any applicable tax credits allowable for the taxable year, and one twelfth of any annual exemption allowed for such year.

(2) Tax of $1,000 per month or less. — For taxpayers whose estimated tax liability under this article is one thousand dollars per month or less, the tax shall be due and payable in quarterly installments on or before the
last day of the month following the quarter in which the tax accrued:

(A) Each such taxpayer shall, on or before the last day of the fourth, seventh and tenth months of the taxable year, make out an estimate of the tax for which the taxpayer is liable for the preceding quarter, sign the same and mail it together with a remittance, in the form prescribed by the tax commissioner, of the amount of tax due to the office of the tax commissioner.

(B) In estimating the amount of tax due for each quarter, the taxpayer may deduct one fourth of any applicable tax credits allowable for the taxable year, and one fourth of any annual exemption allowed for such year.

(b) Exception. — Notwithstanding the provisions of subsection (a) of this section, the tax commissioner, if he deems it necessary to ensure payment of the tax, may require the return and payment under this section for periods of shorter duration than those prescribed in subsection (a) of this section.

ARTICLE 13B. TELECOMMUNICATIONS TAX.

§11-13B-6. Periodic installment payments of tax.

(a) General rule. — Taxes levied under this article shall be due and payable in periodic installments as follows:

(1) Tax of more than $1,000 per month. — For taxpayers whose estimated tax liability under this article exceeds one thousand dollars per month, the tax shall be due and payable in monthly installments on or before the last day of the month following the month in which the tax accrued: Provided, That the installment payment otherwise due under this subdivision on or before the thirtieth day of June each year shall be remitted to the tax commissioner on or before the fifteenth day of June each year, beginning June fifteenth, one thousand nine hundred eighty-eight.

(A) Each such taxpayer shall, on or before the last day of each month, make out an estimate of the tax for
which the taxpayer is liable for the preceding month,
sign the same and mail it together with a remittance,
in the form prescribed by the tax commissioner, of the
amount of tax due to the office of the tax commissioner:
Provided, That the installment payment otherwise due
under this paragraph on or before the thirtieth day of
June each year shall be remitted to the tax commis-
sioner on or before the fifteenth day of June each year,
beginning June fifteenth, one thousand nine hundred
eighty-eight.

(B) In estimating the amount of tax due for each
month, the taxpayer may deduct one twelfth of any
applicable tax credits allowable for the taxable year and
one twelfth of any annual exemption allowed for such
year.

(2) Tax of $1,000 per month or less. — For taxpayers
whose estimated tax liability under this article is one
thousand dollars per month or less, the tax shall be due
and payable in quarterly installments on or before the
last day of the month following the quarter in which the
tax accrued.

(A) Each such taxpayer shall, on or before the last
day of the fourth, seventh and tenth months of the
taxable year, make out an estimate of the tax for which
the taxpayer is liable for the preceding quarter, sign the
same and mail it together with a remittance, in the form
prescribed by the tax commissioner, of the amount of
the tax due to the office of the tax commissioner.

(B) In estimating the amount of tax due for each
quarter, the taxpayer may deduct one fourth of any
applicable tax credits allowable for the taxable year and
one fourth of any annual exemption allowed for such
year.

(b) Exception. — Notwithstanding the provisions of
subsection (a) of this section, the tax commissioner, if he
deems it necessary to ensure payment of the tax, may
require the return and payment under this section for
periods of shorter duration than those prescribed in
subsection (a) of this section.
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

Chairman Senate Committee
Bernard V. Kelly
Chairman House Committee

Originating in the House.
Takes effect from passage.

Clerk of the Senate
J. A. Wells
Clerk of the House of Delegates
Donald L. Kopp

President of the Senate

Speaker of the House of Delegates

The within was, this the 85th day of March, 1988.
Governor
A. W. (Bill) Friend