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# WEST VIRGINIA LEGISLATURE

FIRST EXTRAORDINARY SESSION, 1988



# ENROLLED

HOUSE BILL No. 102

(By Mr. Speaker, Mr. Chambers + Del Swann)  
[By request of the Executive]



Passed March 22, 1988

In Effect From Passage



**ENROLLED**  
**H. B. 102**

(By MR. SPEAKER, MR. CHAMBERS, and DELEGATE SWANN)  
[By request of the Executive]

[Passed March 22, 1988; in effect from 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.**

**§11-13-4. Computation of tax; payment.**

- 1 The taxes levied hereunder shall be due and payable
- 2 as follows:
- 3 (a) For taxpayers whose estimated tax under this

4 article exceeds one thousand dollars per month, the tax  
5 shall be due and payable in monthly installments on or  
6 before the last day of the month following the month in  
7 which the tax accrued. Each such taxpayer shall, on or  
8 before the last day of each month, make out an estimate  
9 of the tax for which he is liable for the preceding month,  
10 sign the same and mail it together with a remittance,  
11 in the form prescribed by the tax commissioner, of the  
12 amount of tax to the office of the commissioner:  
13 *Provided*, That the installment payment otherwise due  
14 under this subdivision on or before the thirtieth day of  
15 June each year shall be remitted to the tax commis-  
16 sioner on or before the fifteenth day of June each year,  
17 beginning June fifteenth, one thousand nine hundred  
18 eighty-eight. In estimating the amount of tax due for  
19 each month, the taxpayer may deduct one twelfth of any  
20 applicable tax credits allowable for the taxable year and  
21 one twelfth of the total exemption allowed for such year.

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

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

43 (d) The above provisions of this section notwithstand-  
44 ing, the tax commissioner, if he deems it necessary to

45 ensure payment of the tax, may require the return and  
46 payment under this section for periods of shorter  
47 duration than those prescribed above.

#### ARTICLE 13A. SEVERANCE TAXES.

##### §11-13A-9. Periodic installment payments of tax.

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

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

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

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

31 (2) *Tax of \$1,000 per month or less.* — For taxpayers  
32 whose estimated tax liability under this article is one  
33 thousand dollars per month or less, the tax shall be due  
34 and payable in quarterly installments on or before the

35 last day of the month following the quarter in which the  
36 tax accrued:

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

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

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

#### ARTICLE 13B. TELECOMMUNICATIONS TAX.

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

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

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

15 (A) Each such taxpayer shall, on or before the last  
16 day of each month, make out an estimate of the tax for

17 which the taxpayer is liable for the preceding month,  
18 sign the same and mail it together with a remittance,  
19 in the form prescribed by the tax commissioner, of the  
20 amount of tax due to the office of the tax commissioner:  
21 *Provided*, That the installment payment otherwise due  
22 under this paragraph on or before the thirtieth day of  
23 June each year shall be remitted to the tax commis-  
24 sioner on or before the fifteenth day of June each year,  
25 beginning June fifteenth, one thousand nine hundred  
26 eighty-eight.

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

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

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

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

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

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

*Bruce O. Allison*  
Chairman Senate Committee

*Bernard V. Kelly*  
Chairman House Committee

Originating in the House.

Takes effect from passage.

*Judd C. Nichols*  
Clerk of the Senate

*Donald G. Kopp*  
Clerk of the House of Delegates

*Sam Tolson*  
President of the Senate

*John W. Bricker*  
Speaker of the House of Delegates

The within *Approved* this the *25th*  
day of *March*, 1988.  
*Richard R. Hanes, Jr.*  
Governor

PRESENTED TO THE

GOVERNOR

Date 3/24/88

Time 12:04 p.m.



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OFFICE OF WEST VIRGINIA  
SECRETARY OF STATE