

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1990

— ● —

ENROLLED

Com. Sub. for
HOUSE BILL No. 4005

(By Mr. Del. Lougherbock & Jones)

— ● —

Passed March 8, 1990

In Effect ninety days from Passage

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OFFICE OF THE CLERK
STATE OF WEST VIRGINIA

ENROLLED
COMMITTEE SUBSTITUTE
FOR
H. B. 4005
(By DELEGATES LOUDERBACK AND JONES)

[Passed March 8, 1990; in effect ninety days from passage.]

AN ACT to amend and reenact section three, article ten, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended; and to amend and reenact section three, article one, chapter eleven-a of said code, relating to providing that ad valorem taxes on real or personal property will be considered as being timely filed and paid when delivered to the sheriff by the same methods prescribed for timely filing and payment with the state tax commissioner or state tax department.

Be it enacted by the Legislature of West Virginia:

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

CHAPTER 11. TAXATION.

ARTICLE 10. PROCEDURE AND ADMINISTRATION.

§11-10-3. Application of this article.

- 1 (a) The provisions of this article shall apply to the
- 2 inheritance and transfer taxes, the estate tax, and

3 interstate compromise and arbitration of inheritance
4 and death taxes, the business franchise registration
5 certificate tax, the annual tax on incomes of certain
6 carriers, the business and occupation tax, the consumers
7 sales and service tax, the use tax, the cigarette tax, the
8 soft drinks tax, the personal income tax, the corporation
9 net income tax, the gasoline and special fuel excise tax,
10 the motor carrier road tax and the tax relief for elderly
11 homeowners and renters administered by the state tax
12 commissioner. This article shall not apply to ad valorem
13 taxes on real and personal property, the corporate
14 license tax or any other tax not listed hereinabove,
15 except that in the case of ad valorem taxes on real and
16 personal property, when any return, claim, statement or
17 other document is required to be filed, or any payment
18 is required to be made within a prescribed period or
19 before a prescribed date, and the applicable law
20 requires delivery to the office of the sheriff of a county
21 of this state, the methods prescribed in section five-f of
22 this article for timely filing and payment to the tax
23 commissioner or state tax department shall be the same
24 methods utilized for timely filing and payment with
25 such sheriff.

26 (b) The provision of this article shall also apply to any
27 other article of this chapter when such application is
28 expressly provided for by the Legislature.

CHAPTER 11A. COLLECTION AND ENFORCEMENT OF PROPERTY TAXES.

ARTICLE 1. ACCRUAL AND COLLECTION OF TAXES.

§11A-1-3. Accrual; time for payment; interest on delin- quent taxes.

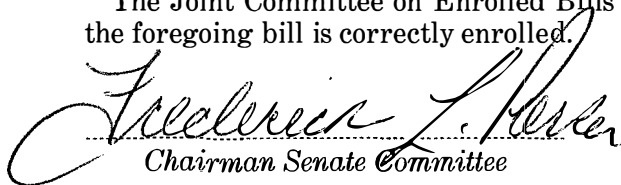
1 (a) All current taxes assessed on real and personal
2 property may be paid in two installments. The first
3 installment shall be payable on September first of the
4 year for which the assessment is made, and shall become
5 delinquent on October first; the second installment shall
6 be payable on the first day of the following March and
7 shall become delinquent on April first. Taxes paid on
8 or before the date when they are payable, including both
9 first and second installments, shall be subject to a

10 discount of two and one-half percent. If taxes are not
11 paid on or before the date on which they become
12 delinquent, including both first and second installments,
13 interest at the rate of nine percent per annum shall be
14 added from the date they become delinquent until paid.

15 (b) With regard to real and personal property taxes,
16 when any return, claim, statement or other document is
17 required to be filed, or any payment is required to be
18 made within a prescribed period or before a prescribed
19 date, and the applicable law requires delivery to the
20 office of the sheriff of a county of this state, the methods
21 prescribed in section five-f, article ten, chapter eleven
22 of this code for timely filing and payment to the tax
23 commissioner or state tax department shall be the same
24 methods utilized for timely filing and payment with
25 such sheriff. Nothing contained in this subsection (b)
26 shall prohibit the sheriff from establishing additional
27 methods of payment in accordance with the provisions
28 of section eight-a of this article.

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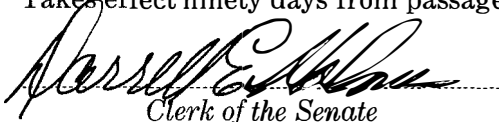
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

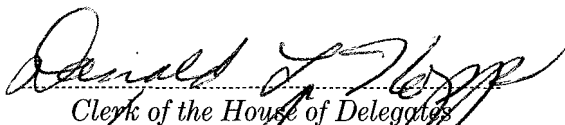

Chairman Senate Committee

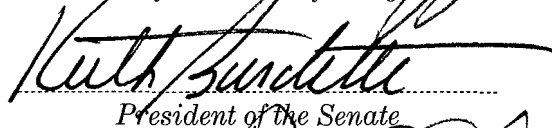

Chairman House Committee

Originating in the House.

Takes effect ninety days from passage.

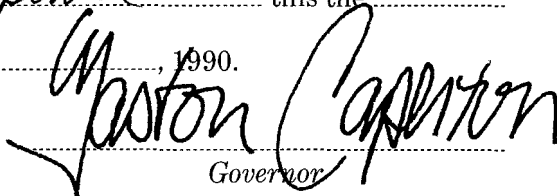

Clerk of the Senate


Clerk of the House of Delegates


President of the Senate


Speaker of the House of Delegates

The within is approved this the 27th
day of March, 1990.


Governor

THE

GOVERNOR

Date 3/16/90

Time 11:20 am