

SB 653

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SENATE OF WEST VIRGINIA

# WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1998

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## ENROLLED

SENATE BILL NO. 653

(By Senator KESSLER)

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PASSED MARCH 12, 1998

In Effect JULY 1, 1998 ~~Passage~~

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SECRETARY OF STATE

## ENROLLED

### Senate Bill No. 653

(BY SENATOR KESSLER)

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[Passed March 12, 1998; to take effect July 1, 1998.]

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AN ACT to amend and reenact section seven-a, article ten, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, relating to taxation; procedure and administration; and authorizing the commissioner to abate interest on penalties which have been abated.

*Be it enacted by the Legislature of West Virginia:*

That section seven-a, article ten, 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 10. PROCEDURE AND ADMINISTRATION.****§11-10-7a. Abatement.**

1 (a) *General rule.* — The tax commissioner is authorized  
2 to abate the assessment of any tax or any liability in  
3 respect thereto which:

4 (1) Is void;

5 (2) Is assessed after the expiration of the period of  
6 limitation properly applicable thereto; or

7 (3) Is voidable: *Provided*, That no claim for abatement  
8 shall be filed by a taxpayer under this subdivision if the  
9 assessment has become final.

10 (b) *Small tax balances.* — The tax commissioner is  
11 authorized to abate the unpaid portion of an assessment  
12 of any tax, or any liability in respect thereof, which has  
13 become final, if the tax commissioner determines under  
14 uniform rules promulgated by him or her that the admin-  
15 istration and collection costs involved would not warrant  
16 collection of the amount due.

17 (c) *Interest on abated penalties.* — The tax commissioner  
18 is authorized to abate any interest on a penalty assessed  
19 on a tax, when the penalty has been abated.

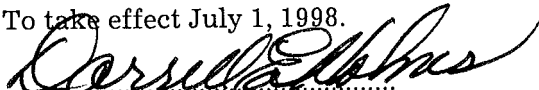
That Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

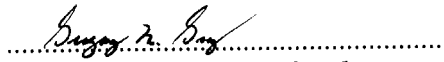
  
Chairman Senate Committee.

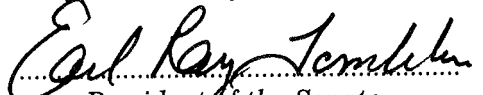
  
Chairman House Committee

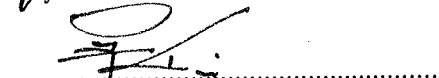
Originated in the Senate.

To take effect July 1, 1998.

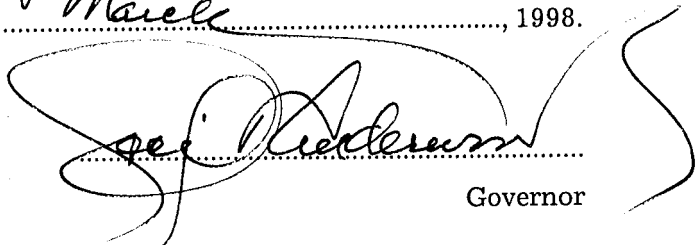
  
Clerk of the Senate

  
Clerk of the House of Delegates

  
President of the Senate

  
Speaker House of Delegates

The within approved this the 27th  
day of March, 1998.

  
Governor

PRESENTED TO THE

GOVERNOR

Date

3/24/98

Time

3:15 pm