WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1998

---

ENROLLED

SENATE BILL NO. 653

(By Senator Kesner)

PASSED March 12, 1998

In Effect July 1, 1998
ENROLLED

Senate Bill No. 653

(BY SENATOR KESSLER)

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

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.

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

1. Is void;
2. Is assessed after the expiration of the period of limitation properly applicable thereto; or
3. Is voidable: Provided, That no claim for abatement shall be filed by a taxpayer under this subdivision if the assessment has become final.

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

(c) Interest on abated penalties. — The tax commissioner is authorized to abate any interest on a penalty assessed 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 3/24/8
Time 3:15 pm