

FILED

2005 APR 21 P 3:48

OFFICE WEST VIRGINIA
SECRETARY OF STATE

WEST VIRGINIA LEGISLATURE
Regular Session, 2005



ENROLLED

SENATE BILL NO. 650

(By Senators Sharpe and Helmick)



PASSED April 7, 2005

In Effect ninety days from **Passage**

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Senate Bill No. 650

(BY SENATORS SHARPE AND HELMICK)

[Passed April 7, 2005; in effect ninety days from passage.]

AN ACT to amend and reenact §11-10A-11 of the Code of West Virginia, 1931, as amended, relating to small claims hearings by the Office of Tax Appeals; and requiring concurrence of both the Tax Commissioner and the Office of Tax Appeals for a dispute to be conducted in a small claims hearing.

Be it enacted by the Legislature of West Virginia:

That §11-10A-11 of the Code of West Virginia, 1931, as amended, be amended and reenacted to read as follows:

ARTICLE 10A. WEST VIRGINIA OFFICE OF TAX APPEALS.

§11-10A-11. Small claims hearing.

1 (a) If the amount in dispute in any petition filed with the
2 Office of Tax Appeals does not exceed ten thousand
3 dollars for any one taxable year, then, at the option of the
4 taxpayer and with the concurrence of the Tax Commis-
5 sioner and the Office of Tax Appeals, the hearing shall be
6 conducted under this section. Notwithstanding the

7 provisions of section fourteen of this article, a hearing
8 under this section shall be conducted in an informal
9 manner and in accordance with the rules of practice and
10 procedure as the Office of Tax Appeals may prescribe.

11 (b) At any time before commencement of the hearing
12 held under this section, the petitioner may unilaterally
13 withdraw the election made under subsection (a) of this
14 section. Upon a change of election, a hearing shall be held
15 in the same manner as other contested matters to which
16 this article applies.

17 (c) A decision entered in any hearing conducted under
18 this section is not subject to administrative or judicial
19 review under this article, article ten of this chapter or
20 article five, chapter twenty-nine-a of this code and may
21 not be treated as precedent for any other contested matter.
22 The amount, if any, owed by the taxpayer to the state shall
23 be paid within thirty days after notice of the decision is
24 served on the taxpayer. The amount, if any, of overpay-
25 ment by the taxpayer shall be promptly refunded or
26 credited to the taxpayer.

27 (d) For purposes of this section, the amount in dispute
28 includes tax, additions to tax and penalties, but excludes
29 interest.

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

Chandy White
.....
Chairman Senate Committee

D. Rula Brown
.....
Chairman House Committee

Originated in the Senate.

In effect ninety days from passage.

Darrell Gohue
.....
Clerk of the Senate

Bruce A. Bell
.....
Clerk of the House of Delegates

Carl Ray Tomblin
.....
President of the Senate

[Signature]
.....
Speaker House of Delegates

The within *is approved* this the *21st*
Day of *April*, 2005.

[Signature]
.....
Governor

PRESENTED TO THE
GOVERNOR

APR 15 2005

Time 4:00 pm