ENROLLED

SENATE BILL NO. 650

(By Senators Sharpe and Stelmick)

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.


(a) If the amount in dispute in any petition filed with the Office of Tax Appeals does not exceed ten thousand dollars for any one taxable year, then, at the option of the taxpayer and with the concurrence of the Tax Commissioner and the Office of Tax Appeals, the hearing shall be conducted under this section. Notwithstanding the
provisions of section fourteen of this article, a hearing under this section shall be conducted in an informal manner and in accordance with the rules of practice and procedure as the Office of Tax Appeals may prescribe.

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

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

d) For purposes of this section, the amount in dispute includes tax, additions to tax and penalties, but excludes interest.
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

Chairman Senate Committee

Chairman House Committee

Originated in the Senate.

In effect ninety days from passage.

Clerk of the Senate

Clerk of the House of Delegates

President of the Senate

Speaker House of Delegates

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

Governor