ENROLLED

SENATE BILL NO. 657

(By Senators Sharpe and Helmick)

PASSED April 6, 2005

In Effect ninety days from Passage
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[Passed April 6, 2005; in effect ninety days from passage.]

AN ACT to amend and reenact §11-10A-9 of the Code of West Virginia, 1931, as amended, relating to the Office of Tax Appeals; and providing for certain exceptions to the sixty-day time limit for filing a petition to appeal a decision of the Tax Commissioner.

Be it enacted by the Legislature of West Virginia:

That §11-10A-9 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-9. Appeal to Office of Tax Appeals; petition; answer.

1 (a) A proceeding before the Office of Tax Appeals appealing a tax assessment, a denial of a tax refund or credit or any other order of the Tax Commissioner, or requesting a hearing pursuant to the provisions of any article of this chapter which is administered pursuant to
article ten of this chapter, shall be initiated by a person timely filing a written petition that succinctly states:

(1) The nature of the case;

(2) The facts on which the appeal is based; and

(3) Each question presented for review by the Office of Tax Appeals.

(b) Except where a different time for filing a petition is specified elsewhere in this code, a petition filed pursuant to subsection (a) of this section is timely filed if postmarked or hand delivered to the Office of Tax Appeals within sixty days of the date a person received written notice of an assessment, denial of a refund or credit, order or other decision of the Tax Commissioner.

(c) The Office of Tax Appeals shall, within five days of receipt of a timely petition filed pursuant to subsection (a) of this section, provide the Tax Commissioner with a copy of the petition. The Tax Commissioner shall submit a written answer to the petition within forty days of his or her receipt of the petition. The answer shall succinctly state:

(1) The nature of the case;

(2) The facts relied upon by the Commissioner;

(3) An answer to each question presented for review.

(d) A proceeding before the Office of Tax Appeals in other matters conferred by statute or legislatively approved rules shall be initiated by filing a petition with the Office of Tax Appeals in accordance with the provisions of the applicable statute or rule.
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