WEST VIRGINIA LEGISLATURE
FIRST REGULAR SESSION, 2007

ENROLLED

House Bill No. 2988

(By Delegates White, Boggs, Kominar, Poling, M., Iaquinta, Ashley and Walters)

Passed March 7, 2007
In Effect from Passage
AN ACT to amend and reenact §11-10-4 of the Code of West Virginia, 1931, as amended, relating to administration of taxes, and enacting certain definitions.

Be it enacted by the Legislature of West Virginia:

That §11-10-4 of the code of West Virginia, 1931, as amended, be amended and reenacted, to read as follows:

ARTICLE 10. WEST VIRGINIA TAX PROCEDURE AND ADMINISTRATION ACT.

§11-10-4. Definitions.

For the purpose of this article, the term:

(a) "Officer or employee of this state" shall include, but is not limited to, any former officer or employee of the state of West Virginia.
(b) "Office of tax appeals" means the West Virginia office of tax appeals created by section three, article ten-a of this chapter.

(c) "Person" shall include, but is not limited to, any individual, firm, partnership, limited partnership, copartnership, joint venture, association, corporation, municipal corporation, organization, receiver, estate, trust, guardian, executor, administrator, and also any officer, employee or member of any of the foregoing who, as an officer, employee or member, is under a duty to perform or is responsible for the performance of an act prescribed by the provisions of this article and the provisions of any of the other articles of this chapter which impose taxes administered by the tax commissioner, unless the intention to give a more limited or broader meaning is disclosed by the context of this article or any of the other articles of this chapter which impose taxes administered by the tax commissioner.

(d) "Return" means for taxable years beginning on or after the first day of January, two thousand seven, a tax or information return or report, declaration of estimated tax, claim or petition for refund or credit or petition for reassessment which is complete and that is required by, or provided for, or permitted under the provisions of this article (or any article of this chapter administered under this article) which is filed with the tax commissioner by, on behalf of, or with respect to any person and any amendment or supplement thereto, including supporting schedules, attachments or lists which are supplemental to the return so filed. For purposes of this subsection, "complete" means for taxable years beginning on or after the first day of January, two thousand seven, the information required to be entered is entered on the applicable return forms. A return form is not to be considered complete if the information required to be entered on the applicable return forms is only contained in amendments or supplements thereto, including supporting schedules, attachments or lists. A return that is not considered complete is deemed not to be filed.
(1) For purposes of claiming a refund of any tax administered under this article;

(2) For purposes of the commencement of any limitation on any assessment under section fifteen of this article;

(3) For purposes of determining the commencement of the period when the tax commissioner shall pay interest for the late payment of a refund;

(4) For purposes of additions to tax imposed under sections eighteen, eighteen-a or eighteen-b of this article; or,

(5) For purposes of penalties imposed under section nineteen of this article.

(e) "State" means any state of the United States or the District of Columbia.

(f) "Tax" or "taxes" includes within the meaning thereof taxes specified in section three of this article, additions to tax, penalties and interest, unless the intention to give the same a more limited meaning is disclosed by the context.

(g) "Tax commissioner" or "commissioner" means the tax commissioner of the state of West Virginia or his or her delegate.

(h) "Taxpayer" means any person required to file a return for any tax administered under this article, or any person liable for the payment of any tax administered under this article.

(i) "Tax administered under this article" means any tax to which this article applies as set forth in section three of this article.

(j) "This code" means the code of West Virginia, one thousand nine hundred thirty-one, as amended.

(k) "This state" means the state of West Virginia.
That Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

Chairman Senate Committee

Chairman House Committee

Originating in the House.

In effect from passage.

Clerk of the Senate

Clerk of the House of Delegates

President of the Senate

Speaker of the House of Delegates

The within is approved this the 20th day of March, 2007.

Governor
PRESENTED TO THE GOVERNOR

MAR 15 2007

Time 4:00 PM