

WEST VIRGINIA LEGISLATURE

2024 REGULAR SESSION

Enrolled

Senate Bill 873

BY SENATORS TARR, PHILLIPS, BOLEY, CHAPMAN,
CLEMENTS, JEFFRIES, MARONEY, NELSON, OLIVERIO,
QUEEN, ROBERTS, SMITH, SWOPE, AND WOODRUM

[Passed March 9, 2024; in effect 90 days from
passage (June 7, 2024)]

OFFICE OF WEST VIRGINIA
SECRETARY OF STATE

2024 MAR 27 P 5:42

FILED

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1 AN ACT to amend and reenact §11-13A-9 of the Code of West Virginia, 1931, as amended,
2 relating to due date for certain installment payments.

Be it enacted by the Legislature of West Virginia:

ARTICLE 13A. SEVERANCE AND BUSINESS PRIVILEGE TAX ACT.

**§11-13A-9. Periodic installment payments of taxes imposed by sections three-a, three-b
and three-c of this article; exceptions.**

1 (a) *General rule.* — Except as provided in subsection (b) of this section, taxes levied under
2 §11-13A-3a, §11-13A-3b, and §11-13A-3c of this code are due and payable in periodic
3 installments as follows:

4 (1) *Tax of \$50 or less per month.* — If a person's annual tax liability under this article is
5 reasonably expected to be \$50 or less per month, no installment payments of tax are required
6 under this section during that taxable year.

7 (2) *Tax of more than \$1,000 per month.* — For taxpayers whose estimated tax liability
8 under this article exceeds \$1,000 per month, the tax is due and payable in monthly installments
9 on or before the last day of the month following the month in which the tax accrued:

10 (A) Each taxpayer shall, on or before the last day of each month, make out an estimate of
11 the tax for which the taxpayer is liable for the preceding month, sign the estimate and mail it
12 together with a remittance, in the form prescribed by the Tax Commissioner, of the amount of tax
13 due to the office of the Tax Commissioner.

14 (B) In estimating the amount of tax due for each month, the taxpayer may deduct one
15 twelfth of any applicable tax credits allowable for the taxable year, and one twelfth of any annual
16 exemption allowed for that year.

17 (3) *Tax of \$1,000 per month or less.* — For taxpayers whose estimated tax liability under
18 this article is \$1,000 per month or less, the tax is due and payable in quarterly installments on or
19 before the last day of the month following the quarter in which the tax accrued:

20 (A) Each taxpayer shall, on or before the last day of the fourth, seventh, and 10th months
21 of the taxable year, make out an estimate of the tax for which the taxpayer is liable for the
22 preceding quarter, sign the same, and mail it together with a remittance, in the form prescribed
23 by the Tax Commissioner, of the amount of tax due to the office of the Tax Commissioner.

24 (B) In estimating the amount of tax due for each quarter, the taxpayer may deduct one
25 fourth of any applicable tax credits allowable for the taxable year, and one fourth of any annual
26 exemption allowed for that year.

27 (b) *Exceptions.* — (1) Notwithstanding the provisions of subsection (a) of this section, the
28 Tax Commissioner, if he or she considers it necessary to ensure payment of the tax, may require
29 the return and payment under this section for periods of shorter duration than those prescribed in
30 subsection (a) of this section.

31 (2) Notwithstanding the provisions of subsection (a) of this section, taxpayers remitting tax
32 on the privilege of severing timber may deduct the annual tax credit allowed in §11-13A-10 of this
33 code only on the annual return filed for any taxable year beginning on or after July 1, 1998. These
34 taxpayers may not deduct any portion of the annual tax credit when they determine the amount
35 of periodic installment payments of timber severance tax due during their taxable year.

The Clerk of the Senate and the Clerk of the House of Delegates hereby certify that the foregoing bill is correctly enrolled.

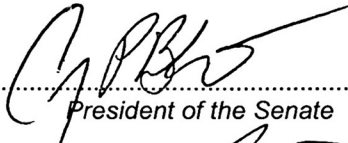

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Clerk of the Senate


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Clerk of the House of Delegates

FILED
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OFFICE OF WEST VIRGINIA
SECRETARY OF STATE

Originated in the Senate.

In effect 90 days from passage.


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President of the Senate


.....
Speaker of the House of Delegates

The within is approved this the 27th
Day of March 2024.


.....
Governor

PRESENTED TO THE GOVERNOR

MAR 12 2024

Time 2:52 pm