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OFFICE WEST VIRGINIA
SECRETARY OF STATE

WEST VIRGINIA LEGISLATURE
FIRST REGULAR SESSION, 2007



ENROLLED

House Bill No. 2988

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



Passed March 7, 2007

In Effect from Passage

FILED

2007 MAR 20 PM 4: 56

ENROLLED OF THE WEST VIRGINIA
SECRETARY OF STATE

H. B. 2988

(BY DELEGATES WHITE, BOGGS, KOMINAR, POLING, M.,
LAQUINTA, 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.

1 For the purpose of this article, the term:

2 (a) "Officer or employee of this state" shall include, but
3 is not limited to, any former officer or employee of the state
4 of West Virginia.

5 (b) "Office of tax appeals" means the West Virginia
6 office of tax appeals created by section three, article ten-a of
7 this chapter.

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

22 (d) "Return" means for taxable years beginning on or
23 after the first day of January, two thousand seven, a tax or
24 information return or report, declaration of estimated tax,
25 claim or petition for refund or credit or petition for
26 reassessment which is complete and that is required by, or
27 provided for, or permitted under the provisions of this article
28 (or any article of this chapter administered under this article)
29 which is filed with the tax commissioner by, on behalf of, or
30 with respect to any person and any amendment or supplement
31 thereto, including supporting schedules, attachments or lists
32 which are supplemental to the return so filed. For purposes
33 of this subsection, "complete" means for taxable years
34 beginning on or after the first day of January, two thousand
35 seven, the information required to be entered is entered on
36 the applicable return forms. A return form is not to be
37 considered complete if the information required to be entered
38 on the applicable return forms is only contained in
39 amendments or supplements thereto, including supporting
40 schedules, attachments or lists. A return that is not considered
41 complete is deemed not to be filed:

42 (1) For purposes of claiming a refund of any tax
43 administered under this article;

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

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

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

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

53 (c) "State" means any state of the United States or the
54 District of Columbia.

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

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

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

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

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

71 (k) "This state" means the state of West Virginia.

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

Ch White

Chairman Senate Committee

J. Dahl

Chairman House Committee

Originating in the House.

In effect from passage.

Darrell E. White

Clerk of the Senate

Gregory M. Sawyer

Clerk of the House of Delegates

Carl Ray Tomblin

President of the Senate

Robert R. Witt

Speaker of the House of Delegates

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

Paul Patton

Governor

PRESENTED TO THE
GOVERNOR

MAR 15 2007

Time 4:00 pm