

WEST VIRGINIA LEGISLATURE

2019 REGULAR SESSION

Introduced

Senate Bill 462

BY SENATORS BLAIR AND CLINE

[Introduced January 29, 2019; Referred
to the Committee on Finance]

1 A BILL to amend and reenact §11-15-17 of the Code of West Virginia, 1931, as amended, relating
2 to officer liability for unremitted consumers sales and service tax.

Be it enacted by the Legislature of West Virginia:

ARTICLE 15. CONSUMERS SALES AND SERVICES TAX.

§11-15-17. Liability of officers of corporation, etc.

1 If the taxpayer is ~~an association or corporation, the officers thereof~~ any organization or
2 entity included or includable within the definition of person, as defined in §11-10-1 et seq. of this
3 code, then the officers, employees, owners, or members thereof, who are under a duty to perform,
4 or who are responsible for the performance of an act prescribed by the provisions of this article,
5 shall be personally liable, jointly and severally, for any default on the part of ~~the association, or~~
6 ~~corporation~~ such organization or entity, and payment of the tax and any additions to tax, penalties
7 and interest thereon imposed by §11-10-1 et seq. of this code may be enforced against ~~them~~ the
8 officers, employees, owners or members thereof, as against the ~~association or corporation which~~
9 ~~they represent~~ organization or entity, of which they are officers, employees, owners or members.

NOTE: The purpose of this bill is to update the officer liability provisions for sales tax, which is held in trust by the vendor or merchant, so that all types of business structures are included, and not just corporations and associations.

Strike-throughs indicate language that would be stricken from a heading or the present law and underscoring indicates new language that would be added.