

H. B. 2498

(By Delegates Cadle, Ihle, Zatezalo, Faircloth and Hamrick)

[Introduced January 29, 2015; referred to the

Committee on Finance.]

A BILL to amend and reenact §11A-1-3 of the Code of West Virginia, 1931, as amended, relating to allowing taxpayers to make partial payments of real and personal property taxes.

Be it enacted by the Legislature of West Virginia:

That §11A-1-3 of the Code of West Virginia, 1931, as amended, be amended and reenacted to read as follows:

ARTICLE 11A. ACCRUAL AND COLLECTION OF TAXES.

§11A-1-3. Accrual; time for payment; interest on delinquent taxes.

(a) All current taxes assessed on real and personal property may be paid in two installments. The first installment shall be payable on September 1 of the year for which the assessment is made, and shall become delinquent on October 1; the second installment shall be payable on the first day of the following March and shall become delinquent on April 1. Taxes paid on or before the date when they are payable, including both first and second installments, shall be subject to a discount of two and one-half percent. If taxes are not paid on or before the date on which they become

1 delinquent, including both first and second installments, interest at the rate of nine percent per annum
2 shall be added from the date they become delinquent until paid.

3 (b) As used in this section, the term "partial payment" means a payment that is less than the
4 full amount of taxes due. Beginning July 1, 2016, if the taxpayer desires to make a partial payment,
5 the sheriff shall accept one or more partial payments of any amount for payment of current taxes
6 assessed on real and personal property. The taxpayer has the responsibility to ensure that the
7 remaining amount due is paid. Any remaining balance that is not paid before the date of delinquency
8 shall be handled in the same manner as any other unpaid taxes.

9 ~~(b)~~ (c) With regard to real and personal property taxes, when any return, claim, statement or
10 other document is required to be filed, or any payment is required to be made within a prescribed
11 period or before a prescribed date, and the applicable law requires delivery to the office of the sheriff
12 of a county of this state, the methods prescribed in section five-f, article ten, chapter eleven of this
13 code for timely filing and payment to the Tax Commissioner or Department of Tax and Revenue
14 shall be the same methods utilized for timely filing and payment with such sheriff. Nothing
15 contained in this subsection (b) shall prohibit the sheriff from establishing additional methods of
16 payment in accordance with the provisions of section eight-a of this article.

NOTE: The purpose of this bill is to allow taxpayers to make partial payments on their real and personal property taxes.

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