

# WEST VIRGINIA LEGISLATURE

## 2017 REGULAR SESSION

Introduced

### Senate Bill 232

FISCAL  
NOTE

BY SENATOR HALL

[Introduced February 9, 2017; referred  
to the Committee on Finance]

1 A BILL to amend the Code of West Virginia, 1931, as amended, by adding thereto a new section,  
 2 designated §11-21-80, relating to delinquent personal income taxes; setting maximum  
 3 interest rate; prohibiting certain penalties; requiring certain notification; and compensation  
 4 for erroneous notification of delinquency.

*Be it enacted by the Legislature of West Virginia:*

1 That the Code of West Virginia, 1931, as amended, be amended by adding thereto a new  
 2 section, designated §11-21-80, to read as follows:

**ARTICLE 21. PERSONAL INCOME TAX.**

PART VI. PROCEDURE AND ADMINISTRATION.

**§11-21-80. Delinquent personal income tax procedures.**

1 Notwithstanding any other provisions of this code to the contrary, the following applies to  
 2 delinquent, or alleged delinquent, personal income taxes:

3 (1) Only interest may be charged on delinquent personal income taxes.

4 (2) The interest rate charged may be no greater than the federal five-year treasury bill rate  
 5 set at the beginning of each year.

6 (3) No penalties may be charged for late taxes for the first year after they were due.

7 (4) No penalties may be charged unless a certified letter has been mailed to the taxpayer  
 8 notifying them of their delinquent status.

9 (5) If the taxpayer receives a notice of delinquency that is in error, the Department of Tax  
 10 and Revenue shall compensate the taxpayer in the amount of \$200 for the error.

NOTE: The purpose of this bill is to establish procedures concerning delinquent personal income taxes.

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