

WEST VIRGINIA LEGISLATURE

2024 REGULAR SESSION

Originating

Senate Bill 873

By Senators Tarr, Phillips, Boley, Chapman,
Clements, Jeffries, Maroney, Nelson, Oliverio, Queen,
Roberts, Smith, Swope, and Woodrum

[Originating in the Committee on Finance; reported
February 23, 2024]

1 A BILL to amend and reenact §11-13A-9 of the Code of West Virginia, 1931, as amended, relating
2 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 on
9 or before the last day of the month following the month in which the tax accrued: ~~*Provided, That the*~~
10 ~~installment payment otherwise due under this subdivision on or before June 30 each year shall be~~
11 ~~remitted to the Tax Commissioner on or before June 15 each year:~~

12 (A) Each taxpayer shall, on or before the last day of each month, make out an estimate of
13 the tax for which the taxpayer is liable for the preceding month, sign the estimate and mail it
14 together with a remittance, in the form prescribed by the Tax Commissioner, of the amount of tax
15 due to the office of the Tax Commissioner: ~~*Provided, That the installment payment otherwise due*~~
16 ~~under this paragraph on or before June 30 each year shall be remitted to the Tax Commissioner on~~
17 ~~or before June 15.~~

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

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

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

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

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

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