

FILED

2005 APR 21 P 3:48

OFFICE WEST VIRGINIA
SECRETARY OF STATE

WEST VIRGINIA LEGISLATURE

Regular Session, 2005

ENROLLED

SENATE BILL NO. 657

(By Senators Sharpe and Helmick)

PASSED April 6, 2005

In Effect ninety days from **Passage**

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Senate Bill No. 657

(BY SENATORS SHARPE AND HELMICK)

[Passed April 6, 2005; in effect ninety days from passage.]

AN ACT to amend and reenact §11-10A-9 of the Code of West Virginia, 1931, as amended, relating to the Office of Tax Appeals; and providing for certain exceptions to the sixty-day time limit for filing a petition to appeal a decision of the Tax Commissioner.

Be it enacted by the Legislature of West Virginia:

That §11-10A-9 of the Code of West Virginia, 1931, as amended, be amended and reenacted to read as follows:

ARTICLE 10A. WEST VIRGINIA OFFICE OF TAX APPEALS.

§11-10A-9. Appeal to Office of Tax Appeals; petition; answer.

- 1 (a) A proceeding before the Office of Tax Appeals
- 2 appealing a tax assessment, a denial of a tax refund or
- 3 credit or any other order of the Tax Commissioner, or
- 4 requesting a hearing pursuant to the provisions of any
- 5 article of this chapter which is administered pursuant to

6 article ten of this chapter, shall be initiated by a person
7 timely filing a written petition that succinctly states:

8 (1) The nature of the case;

9 (2) The facts on which the appeal is based; and

10 (3) Each question presented for review by the Office of
11 Tax Appeals.

12 (b) Except where a different time for filing a petition is
13 specified elsewhere in this code, a petition filed pursuant
14 to subsection (a) of this section is timely filed if post-
15 marked or hand delivered to the Office of Tax Appeals
16 within sixty days of the date a person received written
17 notice of an assessment, denial of a refund or credit, order
18 or other decision of the Tax Commissioner.

19 (c) The Office of Tax Appeals shall, within five days of
20 receipt of a timely petition filed pursuant to subsection (a)
21 of this section, provide the Tax Commissioner with a copy
22 of the petition. The Tax Commissioner shall submit a
23 written answer to the petition within forty days of his or
24 her receipt of the petition. The answer shall succinctly
25 state:

26 (1) The nature of the case;

27 (2) The facts relied upon by the Commissioner;

28 (3) An answer to each question presented for review.

29 (d) A proceeding before the Office of Tax Appeals in
30 other matters conferred by statute or legislatively ap-
31 proved rules shall be initiated by filing a petition with the
32 Office of Tax Appeals in accordance with the provisions of
33 the applicable statute or rule.

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

Chandy White
.....
Chairman Senate Committee

V. R. Broun
.....
Chairman House Committee

Originated in the Senate.

In effect ninety days from passage.

Carol Elmes
.....
Clerk of the Senate

Betsy M. Sawyer
.....
Clerk of the House of Delegates

Carl Roy Tomblin
.....
President of the Senate

Robert P. 153
.....
Speaker House of Delegates

The within is approved this the 21st

Day of April, 2005.

[Signature]
.....
Governor

PRESENTED TO THE
GOVERNOR

APR 15 2005

Time 12:20 