

# **WEST VIRGINIA LEGISLATURE**

## **2025 REGULAR SESSION**

### **Introduced**

## **House Bill Number 3032**

By delegates Fehrenbacher and Hott

[Introduced February 28, 2025; referred to the  
Committee on Finance]

1 A BILL to amend and reenact §11-24-13 of the Code of West Virginia, 1931, as amended, relating  
2 to providing an automatic extension for taxpayers filing a state corporation net income tax  
3 return who are granted a federal extension.

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

## **ARTICLE 24. CORPORATION NET INCOME TAX**

### **§11-24-13. Returns; time for filing.**

1 (a) On or before the fifteenth day of the third month following the close of a taxable year, an  
2 income tax return under this article shall be made and filed by or for every corporation subject to  
3 the tax imposed by this article: *Provided*, That for tax years beginning after December 31, 2015, an  
4 income tax return under this article shall be made and filed by or for every corporation subject to  
5 the tax imposed by this article on or before the fifteenth day of the fourth month following the close  
6 of a taxable year.

7 (b) Special rule for tax exempt corporations with unrelated business taxable income. --  
8 Notwithstanding the provisions of subsection (a) of this section, when an income tax return is  
9 required from a corporation generally exempt from tax under subsection (a), section five of this  
10 article, which has unrelated business taxable income, the annual return shall be filed on or before  
11 the fifteenth day of the fourth month following the close of the taxable year.

12 (c) The Tax Commissioner may combine into one form the annual return due under this  
13 article and the annual return due under article twenty-three of this chapter. When a combined  
14 business franchise tax and corporation net income tax annual return is filed by a taxpayer, the  
15 amount of tax remitted shall be applied first against any business franchise tax that may be due for  
16 the taxable year under said article and then against any corporation net income tax that may be  
17 due for the taxable year. The Tax Commissioner may also combine the forms for filing declarations  
18 of estimated tax and the forms for making installment payments of estimated tax.

19 (d) For tax years beginning on or after January 1, 2026, a taxpayer who is granted an  
20 automatic extension to file a federal income tax return will be granted an automatic extension to file

21 the corresponding West Virginia income tax return. Calendar year and fiscal year tax returns under  
22 this article shall be due no later than one month after the due date established under the federal  
23 Internal Revenue Code, including any applicable extensions granted by the Internal Revenue  
24 Service. Furthermore, no penalty due to late filing shall be incurred by a taxpayer granted a federal  
25 extension if its West Virginia tax return under this paragraph is filed no later than one month after  
26 the period of time specified in the federal extension.

27       ~~(d)~~ (e) Effective date. -- The amendments to this section made in the year 1993 shall apply  
28 to tax returns that become due after the first day of that year.

NOTE: The purpose of this bill is to provide an automatic extension for taxpayers filing a state corporation net income tax return who are granted a federal extension.

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