

Delay in implementing the \$20 fee for sales fee until Jan. 1, 2008

The state Tax Department informed me today the collection of the \$20 per manufactured housing sale in West Virginia will not go into effect as planned in June. The department's legal division says the \$20 fee on sales should not go into effect until January 1, 2008. The first return would be due on February 20, 2008. The reason for this change is the absence of an internal effective date in the Legislation. Section 11-10-5p of the West Virginia Code provides for a governing effective date of the first day of the following taxable year in the event of the absence of an internal effective date in any approved Legislation involving Chapter 11 of the West Virginia Code. Our publications will reflect this change.

I hope this is clear to everyone.

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