

WEST VIRGINIA STATE TAX DEPARTMENT
Administrative Notice 2000-17

SUBJECT: Notice of Adjusted Interest Rate On Tax Underpayments and Overpayments And on Public Contracts For the Period of July 1, 2000 through December 31, 2000

West Virginia Code §11-10-17a requires the Tax Commissioner to establish interest rates every six months based on the adjusted prime rate charged by banks. The interest rate shall not be less than 8 percent.

Notice is hereby given that the rate of interest on underpayments and overpayments of taxes, and on public contracts when final payment is delayed, will be 9 percent for the period beginning July 1, 2000, and ending December 31, 2000, inclusive.

Notice of this determination by the Tax Commissioner was submitted to the State Register.

Issued: April 7, 2000

Joseph M. Palmer
State Tax Commissioner
West Virginia State Tax Department

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