



STATE OF WEST VIRGINIA
Department of Revenue
State Tax Department

Earl Ray Tomblin
Governor

Mark W. Matkovich
State Tax Commissioner

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OFFICE WEST VIRGINIA
SECRETARY OF STATE

ADMINISTRATIVE NOTICE 2014-OCTOBER 9TH

**Notice of Adjusted Interest Rates on Tax Underpayments and
Overpayments and on Public Contracts for the Period of
January 1, 2015 through June 30, 2015**

West Virginia Code §§11-10-17 and 17a require the State 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 for the period beginning January 1, 2015, and ending June 30, 2015, inclusive, the rate of interest on underpayments of tax will be 9.5 percent, and the rate of interest on overpayments of taxes, and on public contracts when final payment is delayed, will be 8 percent. Per West Virginia Code §11-14B-14, as amended in 2013 and effective July 1, 2013, the provisions of section R1230 of the International Fuel Tax Agreement apply to Motor Fuel Taxes Collected under the International Fuel Tax Agreement.

Notice of this determination will be filed in the West Virginia Register.

Issued: October 09, 2014

Mark W. Matkovich
State Tax Commissioner