



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 OF THE SECRETARY OF STATE  
STATE OF WEST VIRGINIA

ADMINISTRATIVE NOTICE 2015-17

Notice of Adjusted Interest Rates on Tax Underpayments and  
Overpayments and on Public Contracts for the Period of  
July 1, 2015 through December 31, 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 July 1, 2015, and ending December 31, 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: April 15, 2015

Mark W. Matkovich  
State Tax Commissioner