STATE OF WEST VIRGINIA

EXECUTIVE DEPARTMENT

At Charleston

EXECUTIVE ORDER NO. 13-20

By the Governor

WHEREAS, a State of Emergency was declared on the Sixteenth Day of March, Two Thousand Twenty for all counties in West Virginia ("the State of Emergency Declaration") to allow agencies to coordinate and create necessary measures to prepare for and respond to the outbreak of the respiratory disease caused by the novel coronavirus now known as COVID-19; and

WHEREAS, Chapter 15, Article 5, Section 6 of the Code of West Virginia authorizes the Governor to, among other things, suspend the provisions of any regulatory statute prescribing the procedures for conduct of state business or the orders, rules of any state agency, if strict compliance therewith would in any way prevent, hinder or delay necessary action in coping with the emergency; and

WHEREAS, Chapter 11, Article 21, Section 51 requires annual personal income tax returns for calendar year 2019, to be filed on or before April 15, 2020; and Section 52 requires tax shown to be due on the return to be paid by April 15, 2020; and

WHEREAS, Chapter 11, Article 21, Section 55 requires certain persons to prepare and file declarations of estimated 2020 income tax; and Section 56 requires estimated income taxes to be paid in quarterly installments on April 15, 2020 and June 15, 2020; and

WHEREAS, Chapter 11, Article 24, Section 13 requires annual corporation net income tax returns to be filed on or before April 15, 2020; and Section 14 requires tax shown to be due on the return to be paid by April 15, 2020; and

WHEREAS, Chapter 11, Article 24, Section 16, requires certain corporations to prepare and file declarations of estimated 2020 income tax; and Section 17 requires estimated tax shown due on the declaration to be paid in quarterly installment payments; and

WHEREAS, Chapter 11, Article 10, Section 17 imposes interest on personal and corporation net income taxes not timely paid; and

WHEREAS, Chapter 11, Article 10, Section 18 imposes additions to tax when personal, fiduciary, and corporation net income tax returns are not timely filed and additions to tax when personal, fiduciary, and corporation net income taxes due April 15, 2020 are not timely paid; and

WHEREAS, Chapter 11, Article 10, Section 18a imposes additions to tax for failure to timely pay estimated personal, fiduciary, and corporation net income tax estimated taxes; and

WHEREAS, Chapter 11A, Article 1, Section 3 provides that second-half 2019 ad valorem property taxes not paid before April 1, 2020 become delinquent on April 1, 2020; and

WHEREAS, Chapter 11A, Article 2, Section 10a requires county sheriffs, on or after April 1, 2020, to prepare and publish a legal advertisement giving notice that 2019 property taxes are now delinquent and that unless paid by April 30, 2020 the property will be included in the delinquent property list published in the newspaper.

NOW, THEREFORE, I, JIM JUSTICE, pursuant to the authority vested in me pursuant to the provisions of Chapter 15, Article 5, Section 6 and Chapter 15, Article 5, Section 1 of the Code of West Virginia, hereby **DECLARE and ORDER** that, effective as of 12:00 AM Eastern Daylight Time on the Twenty-sixth Day of March, Two Thousand Twenty, the applicable provisions of the above-referenced regulatory statutes are hereby suspended and the following provisions shall control:

1. 2019 annual personal income tax returns, 2019 annual fiduciary income tax returns, and 2019 annual corporation net income tax returns due April 15, 2020, may now be filed on or before July 15, 2020, without interest and additions to tax being imposed; and

2. Taxes shown to be due on personal, fiduciary, and corporation net income tax returns originally due April 15, 2020, shall be deemed to be timely paid if paid on or before July 15, 2020, without interest and additions to tax being imposed; and

3. Declarations of estimated personal, fiduciary, and corporation net income taxes and pass-thru entity income taxes due between April 15, 2020 and July 15, 2020, may now be filed on or before July 15, 2020 without interest and additions to tax being imposed; and

4. Payments of estimated personal, fiduciary, and corporation net income taxes and pass-thru entity income taxes originally due between April 15, 2020 and July 15, 2020, shall be deemed to be timely paid if paid on or before July 15, 2020, without interest and additions to tax being imposed; and

5. Second-half 2019 ad valorem property tax that would become delinquent on April 1, 2020, shall now become delinquent if not paid on or before May 1, 2020; and

6. County sheriffs may not declare 2019 ad valorem property taxes to be delinquent before May 2, 2020.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the Great Seal of the State of West Virginia to be affixed.

DONE at the Capitol in the City of Charleston, State of West Virginia, this Twenty-sixth day of March, in the year of our Lord, Two Thousand Twenty in the One Hundred Fifty-seventh year of the State.

GOVERNOR

By the Governor

SECRETARY OF STATE