

**WEST VIRGINIA STATE TAX DEPARTMENT**  
**Administrative Notice 2004-18**

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**SUBJECT:**     **Notice of Adjusted Interest Rates** On Tax Underpayments and Overpayments  
                  and on Public Contracts for the Period of July 1, 2004 through December 31, 2004

West Virginia Code §§11-10-17 and 17a require 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 for the period beginning July 1, 2004, and ending December 31, 2004, 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.

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

Issued: April 7, 2004

Rebecca Melton Craig  
State Tax Commissioner  
West Virginia State Tax Department