

**WEST VIRGINIA STATE TAX DEPARTMENT**  
**Administrative Notice 2000-21**

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**SUBJECT:      Notice of Adjusted Interest Rate** On Tax Underpayments and Overpayments And  
on Public Contracts For the Period of January 1, 2001 through June 30, 2001

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 January 1, 2001, and ending June 30, 2001, inclusive.

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

Issued: October 13, 2000

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

Operator on duty 8:30 am - 4:30 pm  
Monday through Friday  
Phone: (304) 558-3333  
Fax: (304) 558-3269  
TDD Service/Hearing Impaired 1-800-282-9833