

West Virginia Division of Highways
Administrative Operating Procedures
Section II, Chapter 11

SECTION TITLE: ACCOUNTING

CHAPTER TITLE: TAX RELEASE

Effective: 11/1/2000

West Virginia State Code requires **“all state, county, district and municipal officers and agents ... shall withhold payment in the final settlement of ... contracts until the receipt of a certificate to the effect that all taxes levied or accrued ... against the contractor have been paid.”**

In compliance with the provisions of Section 16, Article 13, Chapter 11 of the Code of West Virginia, all DOH organizations shall obtain tax releases from municipalities before submitting a semi-final and/or final invoice from a consultant engineer, and attorney, and appraiser, a general consultant, or a contractor.

All DOH organizations must adhere to the following rules when processing an invoice of this type for submission to Finance Division.

A tax release for each final invoice must be obtained from all municipalities in which work was performed. Municipal tax release forms or letters must be securely stapled to each final invoice before submission to Finance Division. Each invoice shall be plainly marked in ink either “partial payment” or “final payment.” These rules apply to semi-final and final invoices.

Upon receipt of an invoice of this type, Finance Division will ensure that these steps have been correctly followed.