1.0   INTRODUCTION

West Virginia Code §11-13-16 requires **"all state, county, district, and municipal officers and agents… shall withhold payment in the final statement of… contracts until the receipt of a certificate to the effect all taxes levied or accrued… against the contractor have been paid."**

In compliance with this provision, all West Virginia Division of Highways' (WVDOH) organizations shall obtain tax releases for municipalities before submitting a semi-final or final invoice from a consulting engineer, attorney, appraiser, a general contractor, or a contractor.

The following requirements must be met and submitted to the Finance Division when processing a tax release:

1. A tax release for each semi-final or final invoice must be obtained from all municipalities in which work was performed.
2. Municipal tax release forms or letters must be included with each submission to the Finance Division.
3. Each invoice shall be plainly marked in ink either "partial payment" or "final payment."
4. Upon receipt of an invoice of this type, Finance Division will ensure these steps have been correctly followed.

2.0   SCOPE

This policy affects how tax releases from municipalities are processed by WVDOH.

3.0   RELEVANT MATERIALS/DOCUMENTS

    3.1   West Virginia Code §11-13-16.
            https://code.wvlegislature.gov/11-13-16/

4.0   CHANGE LOG

December 29, 2022 -

- Reformatted, no significant changes made.

June 30,2023 –

- Corrected W.Va. Code citation and link.

Effective Date of Policy: 06/30/2023

Approved by:

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Jimmy D. Wriston, P.E.
Secretary of
Transportation
Commissioner of
Highways

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Date 6/30/23

*The Secretary of the West Virginia Department of Transportation or the Commissioner of Highways may, pursuant to the authority vested with the Secretary and Commissioner in W. Va. Code §5F-2-2, §17-2A-1 *et seq.*, and §17-2-1 *et seq.*, waive the requirements of this policy if the circumstances, in the Secretary or Commissioner's sole discretion, warrant such action.