

# **WEST VIRGINIA CODE: §11-16-14**

## **§11-16-14. Collection of unpaid license tax.**

If any person whose report to the Tax Commissioner as provided for in section thirteen of this article shows him to be liable for any unpaid taxes, and who shall fail to pay the same as provided herein, the Tax Commissioner shall be authorized to institute collection remedies provided for in article ten of this chapter. In addition, the Alcohol Beverage Control Commissioner may revoke the license of any such person failing to pay any such tax.