

# **WEST VIRGINIA CODE: §11-1-1a**

## **§11-1-1a. Provision of legal services.**

(a) The Tax Commissioner has plenary power and authority to acquire those legal services the commissioner deems necessary to carry out the functions and duties of the state Tax Division or the office of Tax Commissioner, including, but not limited to, representation of the Tax Division or the commissioner in any administrative or judicial proceeding.

(b) The commissioner may acquire legal services from attorneys licensed to practice law who are employed by the commissioner on a salary basis or retained by the commissioner on a reasonable fee basis.

(c) The commissioner may also request the assistance of the Attorney General and be represented in an administrative or judicial proceeding by a deputy or assistant Attorney General acceptable to the commissioner.