

# **WEST VIRGINIA CODE: §11-10-1**

## **§11-10-1. Legislative findings.**

The Legislature hereby finds and declares that the adoption by this state of certain uniform procedures for the assessment and collection of the taxes administered by the Tax Commissioner to which this article applies will (1) simplify the administration and collection of taxes, and (2) promote efficiency and uniformity of application in the administration of the tax laws. The Legislature does therefore declare that this article ten be construed so as to accomplish the foregoing purposes.