

## **WEST VIRGINIA CODE: §11-10-10A**

### **§11-10-10a. Commissioner allowed to acquiesce or not acquiesce in decisions of office of tax appeals or circuit court.**

(a) The commissioner may state and periodically publish the Tax Division's acquiescence or nonacquiescence to indicate its position on an adverse decision of the office of tax appeals or a circuit court.

(b) Acquiescence in a decision means acceptance by the commissioner of the conclusion reached, but does not necessarily mean acceptance and approval of any or all of the reasons assigned by the office of tax appeals or circuit court for its conclusion.

(c) Nonacquiescence means that the commissioner does not accept one or more of the adverse conclusions reached by the office of tax appeals or the circuit court even though no appeal is taken from the decision. The decision is binding on the commissioner in the case not appealed but is not binding in any other case.