

# WEST VIRGINIA CODE: §11-10-13B

## **§11-10-13b. Surrender of property subject to levy.**

(a) Requirement. -- Any person in possession of (or obligated with respect to) property or rights to property subject to levy upon which a levy has been made shall, upon demand of the Tax Commissioner, surrender such property or rights (or discharge such obligation) to the Tax Commissioner, except such part of the property or rights as is, at the time of such demand, subject to any prior attachment, execution or levy.

(b) Enforcement of levy.

(1) Extent of personal liability.

Any person in possession of or obligated with respect to property subject to levy upon which levy has been made, who fails or refuses to surrender any property or rights to property, subject to levy, upon demand by the Tax Commissioner, shall be personally liable to the state in a sum equal to the value of the property or rights not so surrendered, but not exceeding the amount of taxes for the collection of which such levy has been made, together with costs and interest on such sum at an annual rate established under section seventeen-a of this article, from the date of the levy. Any amount (other than costs) received under this paragraph shall be credited against the liability for the collection of which such levy was made.

(2) Penalty for violation. -- In addition to the personal liability imposed by paragraph (1), if any person required to surrender property or rights to property fails or refuses to surrender the same without reasonable cause, such person shall be liable for a money penalty equal to fifty percent of the amount recovered under paragraph (1). No part of this penalty shall be credited against the tax liability for the collection of which such levy was made.

(c) Effect of honoring levy. -- Any person in possession of (or obligated with respect to) property or rights to property subject to levy upon which levy has been made, who upon demand by the Tax Commissioner, surrenders such property or rights to property (or discharges such obligation) to the Tax Commissioner, or who pays a liability under subsection (b)(1) shall be discharged from any obligation or liability to the delinquent taxpayer with respect to such property or rights to property arising from such surrender or payment.

(d) "Person" defined. -- The term "person" as used in subsection (a) includes an officer or employee of a corporation or a member or employee of a partnership, who as such officer, employee or member is under a duty to surrender the property or rights to property or to discharge the obligation.