WEST VIRGINIA CODE: §11-10-16

§11-10-16. Limitations on collection.

(a) Where assessment is issued. — Every proceeding instituted by the Tax Commissioner for the collection of the amount found to be due under an assessment which has become final of any tax, additions to tax, penalties or interest imposed by this article or any of the other articles of this chapter to which this article is applicable, irrespective of whether the proceeding is instituted in a court or by utilization of other methods provided by law for the collection of such tax, additions to tax, penalty or interest, shall be brought or commenced within 10 years after the date on which such assessment has become final.

(b) Where assessment is not issued. — Every proceeding instituted by the Tax Commissioner for the collection of the amount determined to be due by methods provided by law other than the issuance of an assessment, of any tax, additions to tax, penalties, or interest imposed by this article or any of the other articles of this chapter to which this article is applicable, irrespective of whether the proceeding is instituted in a court or by utilization of other methods provided by law for the collection of such tax, additions to tax, penalties or interest, shall be brought or commenced within 10 years after the date on which the taxpayer filed the annual return required to be filed by any of the articles of this code to which §11-10-1 et seq. of this code is applicable and, if no annual return is required, such 10-year period shall begin on the day after the latest periodical return required to be filed in any year is filed.

(c) Extension of time for institutions of collection proceedings by agreement. — The Tax Commissioner and the taxpayer may enter into written agreement to extend the period within which the Tax Commissioner may institute proceedings for the collection of the amount found to be due under an assessment which has become final, or the amount determined to be due by methods provided by law other than the issuance of the assessment, of any tax, additions to tax, penalties or interest imposed by this article or any of the other articles of this code to which this article is applicable. This period may not exceed two years. The period so agreed upon may be extended for additional periods not in excess of two years each by subsequent agreements in writing made before the expiration of the period previously agreed upon.

An extension of a tax lien, including an extension agreed to in writing by the taxpayer and the Tax Commissioner, beyond 10 years is not effective under the provisions of this section unless the extension is docketed by the Tax Commissioner in the office of the county commission as is required under §38-10C-1 et seq. of this code for docketing tax liens.

WV Legislature