WEST VIRGINIA CODE: §11-10-19

§11-10-19. Penalties.

(a) Failure to collect, account for, and pay over tax, or attempt to defeat or evade tax. -- Any person required to collect, account for and pay over any tax administered under this article, who willfully fails truthfully to account for and pay over such tax, and any person who willfully attempts in any manner to evade or defeat any such tax or the payment thereof, shall, in addition to other penalties provided by law, be liable for a money penalty equal to the total amount evaded, or not collected, or not accounted for and paid over. No additions to tax shall be imposed under section eighteen for any offense to which this subsection is applicable.

(b) Fraudulent statement or failure to furnish statement to employees. -- Any person required under the provisions of section seventy-two, article twenty-one of this chapter to furnish a statement to an employee, who willfully furnishes a false or fraudulent statement, or who willfully fails to furnish a statement in the manner, at the time, and showing the information required by said section, or regulations prescribed thereunder, shall for each such failure be subject to a money penalty of $50.

(c) Fraudulent claim for refund or credit. -- In the case of the filing of a false or fraudulent claim for refund or credit with the intent to defraud this state, there shall be added to such amount erroneously refunded or credited a penalty equal to fifty percent thereof. No additions to tax shall be imposed under section eighteen for any offense to which this subsection is applicable. The burden of proving fraud or intent to defraud shall be upon the Tax Commissioner.

(d) Collection of penalty. -- Any money penalty may be collected in the same way as the tax imposed by this article.

WV Legislature