

## **WEST VIRGINIA CODE: §11-10-23**

### **§11-10-23. Alternative dispute resolution of tax disputes.**

On or before December 31, 2002, the Tax Commissioner shall propose rules for legislative approval in accordance with the provisions of article three, chapter twenty-nine-a of this code which adopt and implement alternative dispute resolution mechanisms which offer taxpayers voluntary and cost-effective methods of resolving tax disputes in order to encourage voluntary settlements and minimize the number of disputes that require litigation to resolve the controversy.