

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.