WEST VIRGINIA CODE: §11-10-24

§11-10-24. Commissioner to review taxpayer problem resolution procedures; report to Legislature.

The commissioner shall review the procedures utilized to resolve taxpayer complaints and problems to determine whether taxpayer complaints and problems are being remedied promptly and to assure that taxpayer rights are safeguarded and protected during tax determination and collection processes. The commissioner shall, on or before October 1, 2004, report the findings of the review to the Joint Committee on Government and Finance with recommendations on the need for legislation to implement a taxpayer resolution program.

WV Legislature