WEST VIRGINIA CODE: §11-10-5

§11-10-5. General power; regulations and forms.

The Tax Commissioner shall administer and enforce each tax to which this article applies and, in connection therewith, shall prescribe all necessary forms. The Tax Commissioner may make all needful rules and regulations for the taxes to which this article applies as provided in the state Administrative Procedures Act in chapter twenty-nine-a of this code: Provided, That all rules and regulations of the Tax Commissioner presently in effect on the effective date of this article shall remain in full force and effect until amended or repealed by the Tax Commissioner in the manner prescribed by law.

WV Legislature