WEST VIRGINIA CODE: §11-10-5H

§11-10-5h. Enforcement proceedings.

The enforcement of any of the collections provisions of this article in any of the courts of this state shall be under the exclusive jurisdiction of the Tax Commissioner. The Tax Commissioner may, at his request, be represented in any such collection civil action by the Attorney General, the prosecuting attorney of any county in which action is instituted or by any attorney permanently employed by the Tax Commissioner and designated by the Attorney General to be a special assistant Attorney General. In all other court proceedings on appeals of administrative decisions of the Tax Commissioner, the Tax Commissioner shall be represented by the Attorney General. Whenever a prosecuting attorney represents the Tax Commissioner in civil collection actions or the like, such prosecuting attorney shall receive no fees or compensation in addition to the salary paid by the county for such office for services rendered.

WV Legislature