WEST VIRGINIA CODE: §11-10-5I

§11-10-5i. Enforcement powers.

Any employee of the state Tax Department, so designated by the Tax Commissioner, and who shall have attended a course of instruction at the State Police academy, or its equivalent, shall have all the lawful powers delegated to members of the department of public safety except the power to carry firearms to enforce the provisions of article nine of this chapter in any county or municipality of this state. Any such employee shall, before entering upon the discharge of his duties, execute a bond with security in the sum of $3,500, payable to the State of West Virginia, conditioned for the faithful performance of his duties, as such, and such bond shall be approved as to form by the Attorney General, and the same shall be filed with the Secretary of State and preserved in his office. The department of public safety, any county sheriff (or his deputy) or any municipal police officer, upon request by the Tax Commissioner, is hereby authorized to assist the Tax Commissioner in enforcing the provisions of article nine of this chapter and the criminal penalty provisions of this article or any article of this chapter administered under this article.

WV Legislature