WEST VIRGINIA CODE: §11-10-5J

§11-10-5j. Liability for taxes withheld or collected.

Whenever any person is required by this article (or any article of this chapter administered by this article) to collect or withhold any tax from any person and to pay it over to the Tax Commissioner, the amount of tax so collected or withheld shall be deemed to be moneys held in trust for the State of West Virginia. The amount of such moneys shall be assessed, collected and paid in the same manner and subject to the same provisions and limitations (including penalties) as are applicable with respect to the taxes from which such fund arose.

WV Legislature