

WEST VIRGINIA CODE: §11-10-7A

§11-10-7a. Abatement.

(a) General rule. -- The Tax Commissioner is authorized to abate the assessment of any tax or any liability in respect thereto which:

- (1) Is void;
- (2) Is assessed after the expiration of the period of limitation properly applicable thereto; or
- (3) Is voidable: Provided, That no claim for abatement shall be filed by a taxpayer under this subdivision if the assessment has become final.

(b) Small tax balances. -- The Tax Commissioner is authorized to abate the unpaid portion of an assessment of any tax, or any liability in respect thereof, which has become final, if the Tax Commissioner determines under uniform rules promulgated by him or her that the administration and collection costs involved would not warrant collection of the amount due.

(c) Interest on abated penalties. -- The Tax Commissioner is authorized to abate any interest on a penalty assessed on a tax, when the penalty has been abated.