WEST VIRGINIA CODE: §11-10-7B

§11-10-7b. Abatement of interest attributable to errors and by tax division.

(a) In general. -- In the case of any interest due on:

(1) Any deficiency attributable, in whole or in part, to any error or delay determined by the Tax Commissioner to have been caused by an officer or employee of the Tax Division (acting in his or her official capacity) in performing a ministerial act; or

(2) Any payment of any tax (or fee) assessed under section seven of this article to the extent that any error or delay in such payment is determined by the Tax Commissioner to be attributable to an officer or employee of the Tax Division (acting in his or her official capacity) being erroneous or dilatory in performing a ministerial act, the Tax Commissioner may abate all or any part of such interest for any period. For purposes of the preceding sentence, an error or delay shall be taken into account only if no significant aspect of such error or delay can be attributable to the taxpayer (or feepayer) involved, and after the Tax Division has contacted the taxpayer (or feepayer) in writing with respect to such deficiency or payment.

(b) Interest abated with respect to erroneous refund check. -- The Tax Commissioner may abate the interest that accrued under section seventeen of this article on any erroneous refund until the date demand for repayment is made, unless the taxpayer (or a related party) has in any way caused such erroneous refund.

WV Legislature