WEST VIRGINIA CODE: §11-10-7D

§11-10-7d. Combining assessments.

(a) The Tax Commissioner may, subsequent to any investigation authorized by subsection (a), section seven of this article that results in an assessment in each of two or more taxes administered pursuant to this article, combine those assessments into a combined single assessment. In order to complete any investigation, the Tax Commissioner may review and combine returns for the taxes that are the subject of the investigation.

(b) If the Tax Commissioner has combined two or more returns as authorized by subsection (a) of this section, the tax remitted shall be applied against taxes in the order provided in a rule promulgated by the Tax Commissioner under the authority of article three, chapter twenty-nine-a of this code.

(c) If the Tax Commissioner issues a combined single assessment as authorized in subsection (a) of this section, the limitations on assessment provided in section fifteen of this article shall apply separately to each tax liability included in the single assessment.

(d) If the Tax Commissioner issues a single assessment as authorized in subsection (a) of this section and the assessment becomes final pursuant to the provisions of section eight of this article, the Tax Commissioner is authorized to pursue collection of the tax resulting from the combined assessment as authorized by this article, including, but not limited to, sections eleven and thirteen of this article, and to record one lien, pursuant to section twelve of this article, that includes all unpaid amounts of all finalized tax liabilities included in that combined assessment.

WV Legislature