WEST VIRGINIA CODE: §11-10-9A

§11-10-9a. Small claims procedure; disputes involving $10,000 or less.

(a) In general. -- Notwithstanding the provisions of section nine of this article, if the amount in dispute in any petition for reassessment filed under section eight or in any petition for refund or credit filed under section fourteen does not exceed $10,000 for any one taxable year, then, at the option of the taxpayer and concurred in by the Tax Commissioner before the hearing of the case, proceedings in the case shall be conducted under this section. The proceedings shall be conducted in an informal manner and in accordance with the rules of evidence and rules of procedure as the Tax Commissioner may prescribe. A decision, together with a brief summary of the reasons therefor shall be issued by the Tax Commissioner.

(1) All small claims petitions which are on the Tax Commissioner's docket on December 31, 2002, for which no administrative hearing has been held, shall be transferred by the Tax Commissioner to the office of tax appeals no later than January 31, 2003; and thereafter, the petition shall, for all purposes except timeliness of filing, be treated as if it had been filed with the office of tax appeals.

(2) All small claims petitions which are on the Tax Commissioner's docket on December 31, 2002, for which an administrative hearing has been held prior to that date, shall remain on the Tax Commissioner's docket and the Tax Commissioner shall issue an administrative decision no later than March 31, 2003.

(b) Finality of decision. -- A decision entered in any case in which proceedings are conducted under this section is not subject to review, administrative or judicial, and may not be treated as precedent for any other case.

(c) Discontinuance of proceedings. -- At any time before commencement of the hearing held under this section, the taxpayer may unilaterally withdraw its election made under subsection (a); and at any time before a decision is issued under this section, the taxpayer may request or the Tax Commissioner, on his or her own motion, may order that further proceedings under this section be discontinued because there are reasonable grounds for believing that the amount in dispute exceeds the amount described in subsection (a) of this section. Upon any discontinuance, or change of election, a hearing shall be held in the same manner as other cases to which section nine of this article applies.

(d) Amount of deficiency in dispute. -- For purposes of this section, the amount in dispute includes tax, additions to tax, additional amounts and penalties. It excludes interest.

WV Legislature