WEST VIRGINIA CODE: §11-10A-11

§11-10A-11. Small claims hearing.

(a) If the amount in dispute in any petition filed with the Office of Tax Appeals does not exceed $10,000 for any one taxable year, then, at the option of the taxpayer and with the concurrence of the Tax Commissioner and the Office of Tax Appeals, the hearing shall be conducted under this section. Notwithstanding the provisions of section fourteen of this article, a hearing under this section shall be conducted in an informal manner and in accordance with the rules of practice and procedure as the Office of Tax Appeals may prescribe.

(b) At any time before commencement of the hearing held under this section, the petitioner may unilaterally withdraw the election made under subsection (a) of this section. Upon a change of election, a hearing shall be held in the same manner as other contested matters to which this article applies.

(c) A decision entered in any hearing conducted under this section is not subject to administrative or judicial review under this article, article ten of this chapter or article five, chapter twenty-nine-a of this code and may not be treated as precedent for any other contested matter. The amount, if any, owed by the taxpayer to the state shall be paid within thirty days after notice of the decision is served on the taxpayer. The amount, if any, of overpayment by the taxpayer shall be promptly refunded or credited to the taxpayer.

(d) For purposes of this section, the amount in dispute includes tax, additions to tax and penalties, but excludes interest.

WV Legislature