WEST VIRGINIA CODE: §11-10A-2

§11-10A-2. Definitions.

(a) "Division" means the Tax Division of the West Virginia Department of Tax and Revenue.

(b) "Tax commissioner" or "commissioner" means the Tax Commissioner of the State of West Virginia or his or her authorized designee.

(c) "Office of tax appeals" means the West Virginia office of tax appeals created by this article.

WV Legislature