

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.