

## **WEST VIRGINIA CODE: §11-10B-3**

### **§11-10B-3. Development and administration of program, implementation of article.**

The Tax Commissioner shall develop and administer the tax penalty and additions to tax amnesty program as provided in this article, and shall develop and issue such forms, instructions, regulations and guidelines as he deems to be necessary, and take any other action needed to implement this article.

WV Legislature