WEST VIRGINIA CODE: §11-10D-4

§11-10D-4. Development and administration of tax amnesty program, implementation of article.

(a) General. -– The Tax Commissioner shall develop and administer the tax amnesty program provided in this article, notwithstanding any provision of this article to the contrary. The Tax Commissioner shall develop and issue the forms, instructions and guidelines as the commissioner believes to be necessary, and take any other action needed to implement this article.

(b) Rules. -– The Tax Commissioner may promulgate rules, including emergency rules, that implement, clarify or explain the tax amnesty program, in the manner provided in article three, chapter twenty-nine-a of this code.

WV Legislature