WEST VIRGINIA CODE: §11-11-40

§11-11-40. General procedure and administration.

The provisions of the "West Virginia Tax Procedure and Administration Act" set forth in article ten of this chapter, shall apply to the tax imposed by this article with like effect as if said act were set forth in extenso in this article, except where it is expressly and specifically provided in this article that a particular provision of this article shall govern and control.

WV Legislature