

## WEST VIRGINIA CODE: §11-12-14

### §11-12-14. Hearing; appeal.

Any person adversely affected by refusal of the Tax Commissioner, or his representative, to issue a business franchise registration certificate or to renew this certificate may request a hearing before the Tax Commissioner, or his examiner, if such request is made within sixty days from receipt of written notice of the refusal.

The hearing provided for in this section and section five of this article shall be held as provided in section nine, article ten of this chapter and the taxpayer may take an appeal as provided in section ten of said article ten.

WV Legislature