WEST VIRGINIA CODE: §11-12-15

§11-12-15. Enforcement.

Any employee of the State Tax Department so designated by the Tax Commissioner shall have all the lawful powers delegated to members of the department of public safety to enforce the provisions of this article in any county or municipality of this state, and such employee shall, before entering upon the discharge of his duties, execute a bond with security in the sum of $3,500, payable to the State of West Virginia, conditioned for the faithful performance of his duties as such, and such bond shall be approved as to form by the Attorney General, and the same shall be filed with the Secretary of State and preserved in his office.

WV Legislature