WEST VIRGINIA CODE: §11-12-18

§11-12-18. General procedure and administration.

Each and every provision of the "West Virginia Tax Procedure and Administration Act" set forth in article ten of this chapter shall apply to the business franchise registration tax imposed by this article twelve, sections one through seventeen, with like effect as if said act were applicable only to such business franchise registration tax imposed by this article twelve and were set forth with respect thereto in extenso in this article twelve.