WEST VIRGINIA CODE: §11-12B-1

§11-12B-1. Short title; arrangement and classification.

This article may be cited as the "Minimum Severance Tax Act." No inference, implication or presumption of legislative construction shall be drawn or made by reason of the location or grouping of any particular section or provision or portion of this article, and no legal effect shall be given to any descriptive matter of headings relating to any part, section, subsection or paragraph of this article.

WV Legislature