WEST VIRGINIA CODE: §11-12C-10

§11-12C-10. Applicability of tax procedure and administration act and tax crimes and penalties act.

Except when a specific provision of this article directly conflicts with a provision of the "West Virginia Tax Procedure and Administration Act" set forth in article ten of this chapter of the code, the provisions of that act are fully applicable to the corporate license tax imposed by this article. In the event of any conflict, the provisions of this article shall have paramount effect, but the two articles shall be construed as complementary and harmonious unless so clearly in conflict that they cannot reasonably be reconciled. However, notwithstanding any provision of that act, the Tax Commissioner may lawfully release the names and addresses of the directors and officers of a corporation to anyone upon written request: Provided, That such request provides the correct name of the corporation as reported to the Tax Commissioner. The Tax Commissioner may charge a reasonable fee to cover the costs of processing such requests.

Each and every provision of the "West Virginia Tax Crimes and Penalties Act" set forth in article nine of this chapter shall apply to the tax imposed by this article with like effect as if said act were applicable only to the tax imposed by this article and were set forth in extension in this article.

WV Legislature