WEST VIRGINIA CODE: §11-13-13

§11-13-13. Receivership or insolvency proceedings.

In the event a business subject to the tax imposed by this article shall be operated in connection with a receivership or insolvency proceeding, the court under whose direction such business is operated shall, by the entry of a proper order in the cause, make provision for the regular payment of such taxes as the same become due.

WV Legislature