WEST VIRGINIA CODE: §11-13-18

§11-13-18. Agents for collection of delinquent taxes.

The Tax Commissioner may, with the approval of the Governor, appoint not more than twelve agents for the entire state for the collection of delinquent taxes, delinquent license taxes and all additions to tax, penalties and interest. All delinquent taxes, delinquent license taxes and all additions to tax, penalties and interest so collected shall be, by the Tax Commissioner, paid into the State Treasury to the credit of the state general fund. The salary of every such agent appointed shall be determined by the State Tax Commissioner by and with the approval of the Governor.

WV Legislature