WEST VIRGINIA CODE: §11-13A-16

§11-13A-16. Bond of taxpayer may be required.

(a) Whenever it is deemed necessary to ensure compliance with this article, the Tax Commissioner may require any taxpayer to post a cash or corporate surety bond.

(b) The amount of the bond shall be fixed by the Tax Commissioner but, except as provided in subsection (c) of this section, shall not be greater than three times the average quarterly liability of taxpayers filing returns for quarterly periods, five times the average monthly liability of taxpayers required to file returns for monthly periods, or two times the average periodic liability of taxpayers permitted or required to file returns for other than monthly or quarterly periods.

(c) Notwithstanding the provisions of subsection (b) of this section, no bond required under this section shall be less than $500.

(d) The amount of the bond may be increased or decreased by the Tax Commissioner at any time subject to the limitations provided in this section.

(e) The Tax Commissioner may bring an action for a restraining order or a temporary or permanent injunction to restrain or enjoin the operation of a taxpayer's business until the bond is posted and any delinquent tax, including applicable interest and additions to tax has been paid. Such action may be brought in the circuit court of Kanawha County or in the circuit court of any county having jurisdiction over the taxpayer.

WV Legislature