WEST VIRGINIA CODE: §11-13A-19

§11-13A-19. General procedure and administration.

Each and every provision of the "West Virginia Tax Procedure and Administration Act" set forth in article ten of this chapter shall apply to the taxes imposed by this article, except as otherwise expressly provided in this article, with like effect as if said act were applicable only to the taxes imposed by this article and were set forth in extenso in this article.