

# WEST VIRGINIA CODE: §11-13MM-8

## 11-13MM-8. Tax administration and procedures.

(a) Each and every provision of the “West Virginia Tax Procedure and Administration Act” set forth in §11-10-1 *et seq.* of this code applies to the tax credits allowed under §11-13MM-1 *et seq.* of this code, except as otherwise expressly provided in this article, with like effect as if that act were applicable only to the tax credit allowed by §11-13MM-1 *et seq.* of this code and were set forth in extenso in this article.

(b) Each and every provision of the “West Virginia Tax Crimes and Penalties Act” set forth in §11-9-1 *et seq.* of this code applies to the tax credit allowed by §11-13MM-1 *et seq.* of this code with like effect as if that act were applicable only to the tax credit §11-13MM-1 *et seq.* of this code and were set forth in extenso in this article.