WEST VIRGINIA CODE: §11-14-25

§11-14-25. Receivership or insolvency proceeding.

In the event that a business of a person 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 or was caused to be operated shall, by entry of a proper order in the cause, make provisions for the regular payment of such taxes as the same become due.

WV Legislature