WEST VIRGINIA CODE: §11-14C-33

PART 6. ENFORCEMENT AND ADMINISTRATION.

§11-14C-33. General procedure and administration; crimes and penalties.

(a) Each and every provision of the "West Virginia Tax Procedure and Administration Act" set forth in article ten of this chapter applies to the taxes levied by this article, except as otherwise expressly provided in this article, with like effect as if that act were applicable only to the taxes levied by this article 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 article nine of this chapter applies to the taxes levied by this article with like effect as if that act were applicable only to the taxes levied by this article and were set forth in extenso in this article.

(c) To the extent that any provision of this article is in conflict with either article nine or article ten of this chapter, the provision of this article shall control.

WV Legislature