WEST VIRGINIA CODE: §11-15-18A

§11-15-18a. Receivership; bankruptcy; priority of tax.

All taxes due and unpaid under this article shall be paid from the first money available for distribution, voluntary or compulsory, in receivership, bankruptcy or otherwise, of the estate of any person or entity, subject to §38-10C-1 *et seq.* of this code and subject to the priority of taxes and debts due the United States which under federal law are given priority over the debts and liens created by this article.

WV Legislature