WEST VIRGINIA CODE: §11-16-15

§11-16-15. Records of brewer, manufacturer or distributor or operator of a brewpub; collection of unpaid tax and penalty.

Every brewer, manufacturer or distributor or operator of a brewpub shall maintain, keep and preserve for a period of three years such record or records of nonintoxicating beer manufactured, sold or distributed in this state, including, but not limited to, coolers, together with such invoices, records, receipts, bills of lading and other pertinent papers as may be required by the Tax Commissioner, and the Tax Commissioner shall have authority to inspect, by himself or through the commissioner's duly designated agent, the books, accounts, records and memoranda of any person licensed under the provisions of this article, and to examine, under oath, any officer, agent or employee of any brewer, manufacturer or distributor or operator of a brewpub. The Tax Commissioner may require the production, within this state at such time and place as the commissioner may designate, of any books, accounts, papers or records kept within or without the state, or verified copies in lieu thereof, in order that an examination thereof may be made by the Tax Commissioner or the commissioner's duly designated agents. If, as the result of such examination, it shall be found that any nonintoxicating beer, subject to the payment of a tax, has been manufactured, brewed, sold or distributed by any person, upon which the tax has not been paid, the Tax Commissioner shall make an assessment of the amount of tax so found to be due, and, in addition thereto and as a part thereof, shall assess a penalty of fifty percent of the amount of such tax and shall notify such person of the total amount due. If the same remains unpaid for a period of thirty days, the Tax Commissioner shall have the authority to collect the amount found to be due by an appropriate legal proceeding in any of the circuit courts in which an action for the collection of unpaid taxes may be maintained under section fourteen of this article, unless an appeal is taken from the action of the Tax Commissioner as hereinafter provided. The Tax Commissioner shall notify the Alcohol Beverage Control Commissioner of any such unpaid assessment.

Within ten days after receipt of notice of any additional amount claimed to be due from any person as shown by an examination by the Tax Commissioner, such person, if he or she deems themselves aggrieved thereby, shall so notify the Tax Commissioner and shall request a hearing thereon and the Tax Commissioner shall set a hearing into the matters raised by such notice, which hearing shall be held as a contested case pursuant to article ten of this chapter, except that the licensee shall have the right of appeal from the Tax Commissioner's findings only to the circuit court of Kanawha County, West Virginia. Whether the finding of the Tax Commissioner is affirmed or reversed, such circuit court shall enter an order accordingly and either party shall then have the right of appeal to the Supreme Court of Appeals of the state.

WV Legislature