WEST VIRGINIA CODE: §11-20-1

§11-20-1. Authority of other states and their political subdivisions to sue.

Any state of the United States, or any political subdivision thereof, shall have the right to sue in the courts of West Virginia to recover any tax which may be owing to it when the like right is accorded to the State of West Virginia and its political subdivisions by such state, whether such right is granted by statute or as a matter of comity.

WV Legislature