WEST VIRGINIA CODE: §11-21A-11

§11-21A-11. General procedure and administration.

Every provision of the West Virginia Tax Procedure and Administration Act set forth in §11-10-1 et seq. of this code applies to the taxes imposed by this article, except as otherwise expressly provided in this article, with like effect as if that act were applicable only to the taxes imposed by this article and were set forth in extenso in this article.

WV Legislature