

# **WEST VIRGINIA CODE: §11-21A-12**

## **§11-21A-12. Crimes and penalties.**

Every provision of the West Virginia Tax Crimes and Penalties Act set forth in §11-9-1 et seq. of this code applies to the taxes imposed by 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.