WEST VIRGINIA CODE: §11-21A-4

§11-21A-4. De minimis exception.

The Tax Commissioner, in his or her discretion, may promulgate rules, as provided in §29A-3-1 et seq. of this code, to establish a de minimis amount upon which a taxpayer shall not be required to comply with §11-21A-2 and §11-21A-3 of this code.

WV Legislature