WEST VIRGINIA CODE: §11-22-10

§11-22-10. Erroneous collections; refund.

Any person who may have been required to pay the state tax provided for in this article because of any mistake of law or fact or because the tax herein provided for was improperly collected may apply for a refund thereof either to the county clerk receiving such payment, or to the State Auditor.

Any person who may have been required to pay the county tax provided for in this article because of any mistake of law or fact or because the tax herein provided for was improperly collected may apply for a refund thereof to the county clerk receiving such payment.

WV Legislature