WEST VIRGINIA CODE: §11-3-10B

§11-3-10b. Exemption of bank deposits and money from forfeitures and penalties.

No forfeiture or penalty imposed by the provisions of section ten of this article for failure to make a return of bank deposits or money shall be collectible unless the claim therefor shall have been reduced to judgment in favor of the state prior to November 4, 1958.

WV Legislature