WEST VIRGINIA CODE: §11-9-4

§11-9-4. Failure to pay tax or file return or report.

Any person required by any provision of this chapter or article thirteen-c, chapter eight of this code to pay any tax, or to file any return or report, who willfully fails to pay the tax, or willfully fails to file the return or report, more than thirty days after the date the tax is required to be paid by law, is guilty of a misdemeanor and, upon conviction thereof, shall be fined not less than $100 nor more than $2,500. Each failure to pay tax, or file a return or report, more than thirty days after its due date for any tax period is a separate offense under this section and punishable accordingly: Provided, That thirty days prior to instituting criminal proceedings under this section, the Tax Commissioner shall give the person written notice of any failure to pay a tax or to file a return or report. Notice shall be served on the person by certified mail or by personal service. The provisions of this section shall not apply to the business franchise registration tax imposed by article twelve of this chapter.

WV Legislature