WEST VIRGINIA CODE: §12-4-10

§12-4-10. State not preferred as to unsecured claim.

On and after February 1, 1933, the state shall not, by virtue of prerogative or any other right, have any priority or preference of any claim or demand in its favor which is not made a lien and given such priority and preference by statute, over any other unsecured or common creditor of any person, firm or corporation against the property or assets or any part thereof of the debtor.

WV Legislature