WEST VIRGINIA CODE: §14-1A-2

§14-1A-2. Definitions.

For purposes of this article, the term:

“Auditor” means the State Auditor;

“Debt” means the obligations, other than income tax obligations or local government obligations, owed to the state which a spending unit has not been able to collect within a minimum of one hundred eighty days of the date on which the obligation was created;

“Division” means the Debt Resolution Services Division, created by this article;

“Offset” means the capture and diversion of a payment due to a vendor, contractor or taxpayer from the state to satisfy an outstanding obligation owed by them to the state; and

“United States Treasury Offset Program” means the reciprocal debt collection offset program between the federal government and the State of West Virginia authorized by section thirty-seven, article one of this chapter.

WV Legislature