WEST VIRGINIA CODE: §14-1A-3

§14-1A-3. Division Established.

(a) The Auditor may establish a “Debt Resolution Services Division” to be administered by the employees of his or her office, which may identify and offset state payments due to vendors, contractors, or taxpayers that owe delinquent debts to the state.

(b) The division may also administer the United States Treasury Offset Program established pursuant to section thirty-seven, article one, of this chapter, except for the portion of the program set forth in subdivision (2), subsection (j), section eleven, article ten, chapter eleven of this code, that is administered by the State Tax Commissioner: Provided, That an offset exercised against a vendor, contractor, or taxpayer pursuant to the United States Treasury Offset Program shall be made subsequent to any offset authorized pursuant to subsection (a) of this section.

(c) The division shall adopt such procedures, forms, and agreements as the Auditor considers necessary to effectuate the purposes of this article. All spending units of the state, except for the State Tax Commissioner and any other entity otherwise exempted by law, may refer delinquent debt to the division for consideration for offset and shall certify to the Auditor that all applicable due process requirements have been met. All spending units, upon request by the Auditor, shall provide the division with information related to debts owed to the state, unless such disclosure is prohibited by law. The Auditor is not required to accept the transfer of any debt from any spending unit which the Auditor finds is not qualified for offset.

(d) The Auditor shall deposit any moneys offset pursuant to this article to the account or fund of the spending unit to which the debt, if otherwise paid, would be deposited.

WV Legislature