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**WEST VIRGINIA CODE CHAPTER 14**  
**ARTICLE 1A**

WV Legislature

**§14-1A-1. Purpose.**

The purpose of this article is to provide for a timely and efficient mechanism for the offset of delinquent debt owed the state from payments made by the state.

WV Legislature

**§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.

**§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.