

# **WEST VIRGINIA CODE: §17A-6D-3**

## **§17A-6D-3. Liability of officers of corporation, etc.**

If the taxpayer is an association, partnership or corporation, the officers thereof shall be personally liable, jointly and severally, for any default on the part of the association, partnership or corporation, and payment of the tax and any additions to the tax, penalties and interest on the tax imposed by this article may be enforced against the officers as against the association, partnership or corporation which they represent. Any failure to collect the tax imposed in this article and/or any failure to timely remit to the Commissioner of Motor Vehicles the tax imposed by this article constitutes a default for purposes of this section. Any other failure to comply with the provisions of this article constitutes a default for purposes of this section.