

WEST VIRGINIA CODE: §21-1B-6

§21-1B-6. Denial of deductible business expense.

On or after January 1, 2008, no wages or remuneration for services paid to an unauthorized worker of \$600 or more per annum may be claimed and allowed as a deductible business expense for state income tax purposes by a taxpayer if the employer has been convicted under this article of employing, hiring, recruiting or referring the unauthorized worker. The commissioner shall notify the Department of Revenue of any conviction of an employer under this article and the department is to take the appropriate action against the taxpayer.