WEST VIRGINIA CODE: §33-43-10

§33-43-10. Refunds and credits.

(a) This section is the sole method of receiving a refund or credit for any tax or related charge administered under this article.

(b) Any taxpayer claiming to be due a refund or credit for overpayment of any tax or related charge administered under this article may, within five years from the date of the filing of the return under which the tax was imposed or within four years from the date the tax was paid, whichever term expires later, file with the commissioner a petition in writing requesting a refund of the tax or any part thereof:

(1) If the petition and the proofs filed in support thereof persuades the commissioner that the payment of the tax or related charges or any part thereof was improperly required, he or she shall refund or issue a credit to the taxpayer for the improper amounts;

(2) If the commissioner is in doubt as to whether or not the taxes or related charges were proper, or if the commissioner is of the opinion that the payment of the tax collected, or any part thereof was proper, then the commissioner shall within thirty days hold a hearing to determine the issue;

(3) If a taxpayer is considered to be due a credit or refund, the commissioner shall, if the amount exceeds $1,000, at his or her discretion, pay the amount in equal, annual installments over not more than three years. The commissioner may issue a credit against future taxes in lieu of a refund payment, whether lump sum or installment;

(4) The payment of refunds or issuance of credits to a taxpayer pursuant to this section shall constitute a complete and final settlement of all of the taxpayer's claims for which the refunds or credits are paid. No cause of action or liability, whether for damages, attorney's fees, costs or of any other nature, shall arise against the commissioner or against his or her agents for administering or litigating the Constitutionality of a tax subsequently determined to be unconstitutional.

WV Legislature