WEST VIRGINIA CODE: §33-43-2

§33-43-2. Application.

- (a) The provisions of this article applies to all taxes, surcharges, assessments, penalties and fees, however denominated, which are remitted to the commissioner.
- (b) This article supersedes any provisions in this code which concern the matters addressed in this article, but only to the extent that those other provisions are inconsistent with this article.