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.

WV Legislature