WEST VIRGINIA CODE: §33-43-4

§33-43-4. Powers of the commissioner.

(a) All powers granted to the commissioner by this article are in addition to those powers granted to the commissioner elsewhere in this code, and no provision of this article may be construed to eliminate or diminish the other powers.

(b) The commissioner may prescribe any forms as he or she considers necessary for the fair, uniform and efficient administration of taxes. All forms now used by the commissioner shall be prescribed until the commissioner requires otherwise.

(c) The commissioner may propose rules for legislation approval in accordance with the provisions of article three, chapter twenty-nine-a of this code which he or she considers necessary for the fair, uniform and efficient administration of taxes. All currently existing rules remain in effect until amended or repealed.

(d) For the purpose of ascertaining the application of this article to a taxpayer, the commissioner may:

(1) Examine any books, papers, records, memoranda or property of the taxpayer, legal entity, or any other person which may be relevant in determining its tax liability, compliance or taxpayer status;

(2) Require the attendance for the purpose of giving testimony of the taxpayer or legal entity, or of an employee, officer or agent of the taxpayer or legal entity who reasonably is believed to possess knowledge which may be relevant in determining its tax liability, compliance or taxpayer status;

(3) Exercise any of the powers conferred by sections four through eight of article two of this chapter.

(e) If the commissioner determines, after notice and hearing, that a person has failed or refused to comply with the provisions of this article, or of any legislative rule proposed by the commissioner and approved by the Legislature pursuant to this article, the commissioner may order that the person comply with the provisions and that the person take any other steps as are reasonably necessary to allow the provisions to be enforced. If the person holds a license issued by the commissioner, the commissioner may revoke that license upon the person's failure or refusal to obey an order issued under this subsection or in the commissioner's discretion may in the alternative assess a penalty against the person in an amount up to $5,000 per occurrence.

(f) The commissioner has exclusive authority to bring or join suit in a court of competent jurisdiction, or to pursue any other action allowed by law, to enforce the provisions of this

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article, or of legislative rules proposed pursuant to this article and approved by the Legislature, or to enforce any order, subpoena or other directive issued by the commissioner pursuant to this article to best promote the fair, uniform and efficient administration of taxes.

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