

## **WEST VIRGINIA CODE: §33-43-5**

### **§33-43-5. Limitation on actions.**

The commissioner has exclusive authority to bring or join suit in a court of competent jurisdiction, or pursue any other action allowed by law, to obtain the payment of taxes and related charges: Provided, That the commissioner must so act within ten years following the date upon which the assessment or order establishing the taxpayer's liability becomes final.