WEST VIRGINIA CODE: §38-8-11

§38-8-11. No exemption from claims for child or spousal support, purchase money or taxes.

No exemption claimed under the preceding sections of this article, or any of them, shall affect or impair any claim for child or spousal support established or enforced under the provisions of chapter forty-eight of this code, the purchase money of the personal estate in respect to which such exemption is claimed, or any proceeding for the collection of taxes, or county or district or municipal levies. Any increase in the exemption provided by a prior enactment of other sections of this article are not applicable to liens and all other debts and liabilities contracted and incurred prior to the effective date of the prior enactment of those sections.