WEST VIRGINIA CODE: §48-18-117

§48-18-117. Obtaining support from federal tax refunds.

The Commissioner shall, by legislative rule promulgated pursuant to chapter twenty-nine-a of this code, place in effect procedures necessary for the Bureau for Child Support Enforcement to obtain payment of past due support from federal tax refunds from overpayments made to the Secretary of the Treasury of the United States. The Bureau for Child Support Enforcement shall take all steps necessary to implement and utilize such procedures.

WV Legislature