WEST VIRGINIA CODE: §48-18-118A

§48-18-118a. Obtaining refunds of overpaid support from state income tax refunds.

(a) Definitions.

(1) "Obligee" means the same as that term is defined in section two hundred thirty-four, article one of this chapter.

(2) "Obligor" means the same as that term is defined in section two hundred thirty-five, article one of this chapter.

(3) "Overpaid support" means the same as that term is defined in section two hundred thirty-five, article one of this chapter.

(b) The Tax Commissioner shall cooperate with the Commissioner of the Bureau for Child Support Enforcement in establishing and implementing procedures for the collection of overpaid child support from state income tax refunds that are payable to obligees. The Tax Commissioner shall collect the refunds and send the amounts to the Bureau for Child Support Enforcement for distribution to obligors who made the overpayment.

WV Legislature