WEST VIRGINIA CODE: §50-3-2C

§50-3-2c. Withholding from personal income tax refunds for unpaid fines and costs in magistrate criminal actions, in magistrate criminal appeals to circuit court and for failure to appear in court.

(a) If costs, fines, fees, forfeitures, restitution or penalties imposed by the magistrate court upon conviction of a person for a criminal offense as defined by this code, imposed by the circuit court upon judgment on an appeal to circuit court of that conviction, or imposed by either court for failure to appear are not paid in full within one year of the judgment, the magistrate court clerk or, upon a judgment rendered on appeal, the circuit clerk shall notify the Tax Commissioner that the defendant has failed to pay the costs, fines, forfeitures or penalties assessed by the court. The notice provided by the magistrate clerk or the circuit clerk to the Tax Commissioner must include the defendant's Social Security number. The Tax Commissioner, or his or her designee, shall withhold from any personal income tax refund due and owing to a defendant the costs, fines, fees, forfeitures, restitution or penalties due, the Tax Commissioner's administration fee for the withholding and any and all fees or other amounts that the magistrate court and the circuit court would have collected had the defendant appeared: *Provided*, That no withholding shall be made under this section if there is an unsatisfied withholding request made pursuant to section two-b, article ten, chapter eight of this code. The Tax Commissioner's administration fee shall not exceed $25, unless this maximum amount is increased by legislative rule promulgated in accordance with article three, chapter twenty-nine-a of this code. The administrative fees deducted shall be deposited in the special revolving fund hereby created in the State Treasury, which shall be designated as the Magistrate Fines and Fees Collection Fund, and the Tax Commissioner shall make such expenditures from the fund as he or she deems appropriate for the administration of this subsection.

(b) (1) After deduction of the Tax Commissioner's administration fee, the Tax Commissioner shall remit all remaining amounts withheld pursuant to this section to the clerk of the court that notified the Tax Commissioner of the failure to pay under subsection (a) of this section.

(2) From the amounts received from the Tax Commissioner, the circuit clerk shall distribute the portion thereof that is attributable to costs, fines, fees, forfeitures, restitution or penalties owed to magistrate court to the magistrate clerk and distribute the remainder that is attributable to costs, fines, fees, forfeitures, restitution or penalties owed to circuit court to the appropriate fund or payee, as applicable and listed in section twenty-eight-a, article one, chapter fifty-nine of this code and as otherwise required by law.

(3) From the amounts received from the Tax Commissioner, or from the circuit clerk under subdivision (2) of this subsection, the magistrate clerk shall distribute applicable costs, fines, fees, forfeitures, restitution or penalties owed to the appropriate fund or payee, as applicable and listed in subsection (g), section two-a of this article and as otherwise required by law.

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(4) After the costs, fines, fees, forfeitures, restitution or penalties are withheld, the Tax Commissioner shall refund any remaining balance due the defendant.

(5) If the refund is not sufficient to cover all the costs, fines, fees, forfeitures, restitution or penalties to be withheld pursuant to this section, the Tax Commissioner's administration fee shall be retained by the Tax Commissioner and the remaining money withheld shall be remitted by the Tax Commissioner to the appropriate clerk. The clerk shall then allocate the money so remitted on a pro rata basis as provided in the applicable provisions of subdivisions (2) or (3) of this subsection.

(c) In the event the costs, fines, fees, forfeitures, restitution or penalties exceed the defendant's income tax refund, the Tax Commissioner shall withhold the remaining balance in subsequent years until such time as the costs, fines, fees, forfeitures, restitution or penalties owed are paid in full. The Tax Commissioner shall remit the moneys that he or she collects to the appropriate clerk no later than July 1 of each year. If the circuit court or the magistrate court subsequently determines that any costs, fines, fees, forfeitures, restitution or penalties were erroneously imposed, the clerk of the court shall promptly notify the Tax Commissioner. If the amounts due are paid in full to the court from a source other than the Tax Commissioner after the clerk of the court has provided notice of the failure to pay to the tax commissioner, the clerk of the court shall promptly notify the Tax Commissioner of the payment. If the refunds have not been withheld and remitted, the Tax Commissioner may not withhold and remit payment to the appropriate court and shall so inform the clerk of the court. If the refunds have already been withheld and remitted to the court, the Tax Commissioner shall so inform the clerk of the court. In either event, all refunds for erroneously imposed costs, fines, forfeitures or penalties shall be made by the appropriate court and not by the Tax Commissioner.

(d) *Rules.* -- The Tax Commissioner may propose for legislative approval such rules as may be useful or necessary to carry out the purpose of this section and to implement the intent of the Legislature. Rules shall be promulgated in accordance with article three, chapter twenty-nine-a of this code.

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