WEST VIRGINIA CODE: §55-2-19A

§55-2-19a. Collection of taxes due state or any subdivision thereof.

Every action or process to collect any tax (other than ad valorem tax on real or personal property and the taxes administered under the provisions of article ten, chapter eleven of this code), interest and penalty due the state or any subdivision thereof shall be brought or issued within five years next after the date on which the taxpayer is required by the statute or ordinance imposing the tax, interest and penalty to file a return and pay the tax due thereunder, unless a different limitation is specifically prescribed by such statute or ordinance. The limitation provided by this section shall likewise apply to enforcement of the lien, if any, securing the payment of such tax, interest and penalty, but shall not apply in event of fraud or in event the taxpayer wholly fails to file the return required by the statute or ordinance imposing the tax.

The official of the state or any subdivision thereof who is charged with the duty of collecting any tax, interest and penalty, the collection of which is affected by the limitation hereinbefore provided, may, before the running of the five-year period of such limitation has been completed, enter into a written agreement with the taxpayer consenting to an extension of such period for an additional period of not to exceed two years, and any action or process may be brought or issued to collect such tax, interest and penalty at any time prior to the expiration of the period so agreed upon. The period so agreed upon may be extended for additional periods not in excess of two years each by subsequent agreements in writing made before the expiration of the period previously agreed upon.

The provisions of this section as hereby amended shall apply to tax periods ending on or after July 1, 1978, and the provisions of this section as in effect prior to the enactment hereof shall apply to tax periods ending before said date.

WV Legislature