WEST VIRGINIA CODE: §5E-1-18

§5E-1-18. Ruling procedure.

(a) The authority may issue an informal ruling as to its position on the application of this article and the rules promulgated thereunder to a stated transaction or event.

(b) Such rulings will only be issued after receipt of a written request and payment of a nonrefundable filing fee.

(c) Such rulings shall not constitute binding precedent, and are issued solely for the guidance of those persons requesting the ruling. Such rulings may be modified prospectively at any time with notice to the recipient of the ruling at said recipient's last address known to the authority and may be published or released by the authority with facts or characteristics identifying the person or persons requesting the ruling omitted or modified.

(d) Notwithstanding any provision of this section, rulings relating to issues of taxation may be issued only by the State Tax Commissioner and may not be issued by the authority.

WV Legislature