WEST VIRGINIA CODE: §5b-2L-5

§5B-2L-5. Application of the West Virginia Tax Procedure and Administration Act and West Virginia Tax Crimes and Penalties Act.

The provisions of this article are subject to the West Virginia Tax Procedure and Administration Act, set forth in §11-10-1 *et seq*. of this code, and the West Virginia Tax Crimes and Penalties Act, set forth in §11-9-1 *et seq*. of this code, as if the provisions thereof were set forth in extenso in this article.

WV Legislature