WEST VIRGINIA CODE: §60-8-5

§60-8-5. Refund or credit of taxes.

The Tax Commissioner shall refund, or credit on a subsequent return, any tax which has been erroneously or illegally collected. In the event that a licensee, while the owner of wine on which the tax imposed by this article has been paid, loses such wine through fire or casualty, other than breakage occurring on the premises of the licensee because such wine has been declared by the commissioner to be unfit for sale and the amount of tax paid exceeds $50, the Tax Commissioner shall refund the tax paid. The commissioner shall promulgate regulations establishing the procedure and nature of proof required in case of any claim for refund or credit.

WV Legislature