WEST VIRGINIA CODE: §7-18-12

§7-18-12. Liability of officers.

If the taxpayer is an association or corporation, the officers thereof actually participating in the management or operation of the association or corporation shall be personally liable, jointly and severally, for any default on the part of the association or corporation; and payment of tax, fines, additions to tax or penalties which may be imposed by state law, municipal ordinance, order of the county commission or other authority may be enforced against such officers as against the association or corporation which they represent.

WV Legislature