WEST VIRGINIA CODE: §7-18-13

§7-18-13. General procedure and administration.

(a) The taxing authority shall promulgate, by ordinance, order, rule or regulation, administrative procedures for the assessment, collection and refund of the tax authorized by this article. In the case of a county, the sheriff of that county shall be the county's agent for administration and collection of the tax and shall have the power to distrain property and to initiate civil suits for collection of this tax. The county commission may promulgate such regulations and return forms as may be necessary or desirable for the administration and collection of the tax.

(b) The county assessor shall have the power and the duty to issue tax returns and to receive tax returns for this tax.

(c) In any dispute arising among or between cities or counties or cites and counties as to jurisdiction to tax or apportionment of taxes collected, the Tax Commissioner may by ruling or regulation decide such disputes.

(d) Notwithstanding any other provisions of this section, taxing authorities may, in accordance with the provisions of article twenty-three, chapter eight of this code, enter into agreements among and between such taxing authorities for the collection or administration of this tax.

(e) Notwithstanding any other provisions of this section, taxing authorities may in accordance with the provisions of article twenty-three, chapter eight of this code, enter into agreements with the Tax Commissioner for auditing services: Provided, That the taxing authorities shall pay to the Tax Commissioner the reasonable cost of such audits.

WV Legislature