WEST VIRGINIA CODE: §7-18-15

§7-18-15. Criminal penalties.

(a) It shall be unlawful for any person to willfully refuse to collect or to pay the tax or to willfully refuse to make the return required to be made by this article; or to willfully make any false or fraudulent return or false statement in any return with the intent to defraud any taxing authority, or to willfully evade the payment of the tax, or any part thereof; or for any person to willfully aid or abet another in any attempt to evade the payment of the tax, or any part thereof; or for any officer, partner or principal of any corporation or association to willfully make or willfully permit to be made for such corporation or association any false return, or any false statement in any return authorized by this article, with the intent to evade the payment of this tax.

(b) Any person willfully violating any of the provisions of this article shall for the first offense be guilty of a misdemeanor, and, upon conviction thereof, shall be fined not more than $500 or imprisoned for a period of not more than thirty days, or both fined and imprisoned. For each offense after the first offense, such person shall be guilty of a felony, and, upon conviction thereof, shall be fined not less than $1,000 nor more than $10,000, or imprisoned in the penitentiary not less than one nor more than three years, or in the discretion of the court be confined in the county jail not more than one year, or both fined and imprisoned.

(c) Every prosecution for any offense arising under this article shall be commenced within three years after the offense was committed, notwithstanding any provision of this code to the contrary.

(d) Proceedings against any person under this section shall be initiated in the county of this state wherein such person resides if any element of the offense occurs in such county of residence, or if no element of the offense occurs in such county of residence, then in the county where the offense was committed.

(e) For purposes of this section, the term:

(1) "Willfully" means the intentional violation of a known legal duty to perform any act, required to be performed by any provision of this article, in respect of which the violation occurs: Provided, That the mere failure to perform any act shall not be a willful violation under this article. A willful violation of this article requires that the defendant have had knowledge of or notice of a duty to perform such act, and that the defendant, with knowledge of or notice of such duty, intentionally failed to perform such act.

(2) "Evade" means to willfully and fraudulently commit any act with the intent of depriving the state of payment of any tax which there is a known legal duty to pay.

(3) "Fraud" means any false representation or concealment as to any material fact made by

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any person with the knowledge that it is not true and correct, with the intention that such representation or concealment be relied upon by the state.

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