WEST VIRGINIA CODE: §7-27-38

§7-27-38. Application of West Virginia Tax Crimes and Penalties Act.

Every provision of the West Virginia Tax Crimes and Penalties Act set forth in article nine, chapter eleven of this code, and as amended from time to time by the Legislature, applies to the taxes imposed pursuant to this article with like effect as if that act were applicable only to the taxes imposed pursuant to this article and were set forth in extensor in this article or the order entered by the county commission imposing the taxes pursuant to this article.

WV Legislature