



# STATE OF WEST VIRGINIA

## Department of Revenue State Tax Department

**Joe Manchin III**  
Governor

**Christopher G. Morris**  
State Tax Commissioner

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### **Unpaid Municipal Costs May Be Paid by Garnishing Taxpayer Refunds**

CHARLESTON, W. Va. – The West Virginia State Tax Commissioner Christopher G. Morris today announced municipalities may request a taxpayer’s state personal income tax refund be offset in order to settle debts stemming from unpaid or delinquent costs, fines, forfeitures, or penalties. Taxpayers who fail to pay municipal fines will have the unpaid amounts and the State Tax Commissioner’s administration fee withheld from their personal income tax refund.

“As required by law, the State Tax Department will notify taxpayers of the refund offset, and of the requesting municipality or municipal court,” Commissioner Morris said. “When all fines have been paid in full to the municipality or municipal court, the taxpayer will be removed from the offset program.”

Taxpayers who fail to pay municipal costs within 270 days of the judgment will be subject to the withholding or denial of their personal income tax refund. After the 270 days, the municipal court will send a list of unpaid municipal costs, fines, forfeitures, or penalties to the State Tax Commissioner. The list will contain the taxpayer’s personal information and the amount of unpaid municipal costs.

“The goal of this program is to increase voluntary taxpayer compliance with West Virginia municipalities,” Morris said. “When municipalities are paid the fines, fees, and penalties owed to them, taxpayers are better served.”

A taxpayer can challenge the delinquency designation by requesting a hearing before the West Virginia Office of Tax Appeals. Taxpayers must initiate a proceeding before the Office of Tax Appeals within 60 days after receiving the State Tax Department’s notice of the offset.

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