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# West Virginia Law Quarterly and The Bar

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## DISCREPANCY BETWEEN THE ENROLLED BILL AND THE OFFICIAL PUBLISHED COPY OF THE TAX REFUND STATUTE

In a recent article entitled *Refunds and Recovery of State Taxes Erroneously, Illegally, or Unconstitutionally Imposed in West Virginia*, the new statute dealing with refunds of excessive tax payments was discussed.<sup>1</sup> The act was criticized mainly because it conferred the authority to make refunds of all kinds of state taxes exclusively on the state tax commissioner. It left other state officials without blanket authority to receive claims for refunds of all state taxes collected by their respective departments, and required the tax commissioner to pass upon claims concerning which his department would have no previous knowledge. The

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<sup>1</sup> Sclove (1935) 41 W. VA. L. Q. 347, at 358.