

# **WEST VIRGINIA CODE: §11-15A-9**

## **§11-15A-9. Tax as debt.**

The tax required to be collected by any retailer pursuant to section six, six-a or seven of this article, or by any seller or certified service provider pursuant to article fifteen-b of this chapter, and any tax collected by any retailer, seller or certified service provider pursuant to section six, six-a or seven of this article, or article fifteen-b of this chapter, constitutes a debt owed by the retailer, seller or certified service provider to this state. The amount of tax collected shall be held in trust for the State of West Virginia until paid over to the Tax Commissioner.