

# WEST VIRGINIA CODE: §11-17-20

## **§11-17-20. Transportation of unstamped cigarettes or tax-not-paid tobacco products; forfeitures and sales of cigarettes and equipment.**

(a) In general. -- Every person who transports tax-not-paid tobacco products upon the public highways, waterways, airways, roads or streets of this state shall have in his or her actual possession invoices or delivery tickets for the tobacco products.

(b) Contents of delivery tickets. -- Delivery tickets shall show: (1) The true name and the complete and exact address of the consignor or seller; (2) the true name and complete and exact address of the consignee or purchaser; (3) the quantity and brands of the tobacco products transported; and (4) the true name and complete and exact address of the person who has or shall assume payment of the West Virginia taxes imposed by this article, or the tax, if any, of the state or foreign country at the point of ultimate destination: Provided, That any common carrier which has issued a bill of lading for a shipment of tobacco products and is without notice to itself or to any of its agents or employees that the cigarettes are not stamped as required by this article, or that the tax imposed by this article on tobacco products other than cigarettes has not been paid, shall be considered to have complied with this article and the vehicle or vessel in which the tax-not-paid tobacco products are being transported is not subject to confiscation under this section or article seven, chapter sixty-a of this code.

(c) In the absence of invoices, delivery tickets or bills of lading, as the case may be, that meet the requirements of subsections (a) and (b) of this section, the tobacco products, the vehicle or vessel in which the tobacco products are being transported and any paraphernalia or devices used in connection with the tax-not-paid tobacco products are declared to be contraband goods and may be seized by the commissioner, or the commissioner's authorized deputies, agents or employees, or by any law-enforcement officer of the state, without a warrant and shall be forfeited to the state as provided in article seven, chapter sixty-a of this code.