## WEST VIRGINIA CODE: §11-17-6

## §11-17-6. Sales of stamps by deputies; fees; reports of deputies.

The Tax Commissioner may appoint, subject to such conditions as he shall deem to be the best interest of the state, any bank or trust company authorized to do business in, and doing business in this state, as his deputy for the purpose of selling such stamps and may require bond, excepting that no such deputy shall be thereby authorized to sell the same at a discount or on credit, without prior written authority by the Tax Commissioner and excepting, further, that provisions hereof relating to sale of stamps shall not prevent any bank or trust company from acting as the commissioner's deputy for purposes of checking, setting, and sealing meters or selling stamps under other provisions of this article. The Tax Commissioner is hereby authorized to allow such deputy, authorized to sell stamps hereunder, a fee of one eighth of one percent of the face value of all stamps sold by such deputy. The State Tax Commissioner shall be responsible for the delivery of stamps to any deputy so appointed, and may prescribe such regulations and forms of receipts and reports as he may deem necessary and advisable for the transaction of the business of selling such stamps. Each such deputy shall remit by the fifteenth of the month, for the previous month, or oftener, as requested, to the Tax Commissioner all moneys arising from the sale of such stamps by him together with a report showing the names of the purchasers and the number of each denomination and the aggregate face value sold by each such deputy. The Tax Commissioner may sell stamps at his office.