

WEST VIRGINIA CODE: §16-9E-6

§16-9E-6. Collection of taxes.

Each person accepting a purchase order for a delivery sale shall collect and remit to the department all cigarette taxes imposed by this state with respect to such delivery sale, except that the collection and remission shall not be required to the extent the person has obtained proof, in the form of the presence of applicable tax stamps or otherwise, that the taxes already have been paid to this state.