WEST VIRGINIA CODE: §11-10-25

§11-10-25. Taxpayer must show tax exemption applies; presumption.

(a) The burden of proving that a tax exemption applies to any tax administered by the Tax Commissioner shall be upon the taxpayer. Tax exemptions administered by the Tax Commissioner shall be strictly construed against the taxpayer and for the payment of any applicable tax.

(b) To prevent evasion, it is presumed that a tax exemption does not apply until the contrary is clearly established by a preponderance of the evidence.