WEST VIRGINIA CODE: §11-10-3

§11-10-3. Application of this article.

(a) The provisions of this article apply to inheritance and transfer taxes, estate tax, and interstate compromise and arbitration of inheritance and death taxes: (1) The business registration tax; (2) the minimum severance tax on coal; (3) the corporate license tax; (4) the business and occupation tax; (5) the severance tax, additional severance taxes, telecommunications tax; (6) the interstate fuel tax; (7) the consumers sales and service tax; (8) the use tax; (9) the economic opportunity district excise taxes; (10) the tobacco products excise taxes; (11) the excise tax on e-vapors; (12) the soft drinks tax; (13) the personal income tax; (14) the business franchise tax; (15) the corporation net income tax; (16) the gasoline and special fuels excise tax; (17) the motor fuels excise tax; (18) the motor carrier road tax; (19) the health care provider taxes; (20) the various solid waste assessment fees administered by the Tax Commissioner pursuant to chapters 17, 17A, 20, 22, and 22C of this code; (21) the excise taxes imposed by this code on sales of alcoholic liquor and wine; (22) the various tax credits administered by the Tax Commissioner; (23) any other tax or fee administered by the Tax Commissioner pursuant to this article; and (24) the tax relief for elderly homeowners and renters administered by the State Tax Commissioner. This article shall not apply to ad valorem taxes on real and personal property or any other tax not listed in this section, except that in the case of ad valorem taxes on real and personal property, when any return, claim, statement or other document is required to be filed, or any payment is required to be made within a prescribed period or before a prescribed date, and the applicable law requires delivery to the office of the sheriff of a county of this state, the methods prescribed in §11-10-5f of this code for timely filing and payment to the Tax Commissioner or State Tax Department are the same methods utilized for timely filing and payment with the sheriff.

(b) The provisions of this article apply to beer barrel tax levied by §11-16-1 et seq. of this code; and to wine liter tax levied by §60-8-4 of this code.

(c) The provisions of this article apply to any other article of this chapter or of this code when the application is expressly provided by the Legislature.

(d) The provisions of this article apply to municipal sales and use taxes imposed under §8-13C-1 et seq. of this code and collected by the Tax Commissioner.

WV Legislature