WEST VIRGINIA CODE: §11-12-20

§11-12-20. Registration of transient vendors.

(a) Prior to conducting business or otherwise commencing operations within this state, a transient vendor shall obtain a business registration certificate from the Tax Commissioner and pay the tax imposed by this article.

(b) Upon receipt of the application for business registration and the posting of the bond required by section twenty-one of this article, the Tax Commissioner shall issue to the transient vendor a business registration certificate, which shall be valid for the current registration period, if the application is complete and the transient vendor is not delinquent in the payment of any tax imposed by this chapter. Upon renewal of the registration, the Tax Commissioner shall issue a new certificate, valid for the next ensuing registration period, provided he or she is satisfied that the transient vendor has complied with the provisions of this article and is not delinquent in the payment of any tax imposed by this article.

(c) The transient vendor shall keep the business registration certificate in his or her possession at all times when conducting business within this state. He or she shall publicly display the certificate whenever conducting business in this state and shall exhibit the certificate upon the request of an authorized employee of the tax commissioner or any law-enforcement officer.

(d) The business registration certificate issued by the Tax Commissioner shall constitute notice that the transient vendor named therein has registered with the Tax Commissioner, and shall provide notice to the transient vendor that:

(1) Before entering this state to conduct business the transient vendor must notify the Tax Commissioner, in writing, of the location or locations in this state where he or she intends to conduct business, and the date or dates on which he or she intends to conduct such business.

(2) Failure to notify, or the giving of false information to the Tax Commissioner is grounds for suspension or revocation of the transient vendor's business registration certificate.

(3) Conducting business in this state without having a valid business registration certificate after such certificate has been suspended or revoked, may result in criminal prosecution or the imposition of fines, or other penalties, or both for violation of this article.

(e) Definitions. -- For purposes of this section:

(1) "Transient vendor" means any person who:

(A) Brings into this state, by automobile, truck or other means of transportation, or purchases in this state, tangible personal property the sale or use of which is subject to one

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or more taxes administered by the Tax Commissioner under article ten of this chapter;

(B) Offers or intends to offer such tangible personal property for sale to consumers in this state; and

(C) Does not maintain an established office, distribution house, sales house, warehouse, service enterprise, residence from which business is conducted, or other place of business within this state.

(2) The term "transient vendor" shall not include any person who:

(A) Is a commercial traveler or selling agent who sells only to persons who purchase tangible personal property for purposes of resale to others;

(B) Only sells goods, wares or merchandise by sample catalog or brochure for future delivery;

(C) Only sells or offers for sale crafts or other handmade items that were made by the seller; or

(D) Only sells agricultural and farming products, except nursery products and foliage plants.

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