

WEST VIRGINIA CODE: §11-12-21

§11-12-21. Bond of transient vendors.

(a) With its application for a business registration certificate, a transient vendor shall post a bond with the Tax Commissioner in the amount of \$500 as surety for compliance with the provisions of this article. After a period of demonstrated compliance with these provisions, the Tax Commissioner may reduce the amount of the bond required of a transient vendor or may eliminate the bond entirely.

(b) A transient vendor may file with the Tax Commissioner a request for voluntary suspension of its business registration certificate. If the Tax Commissioner is satisfied that the transient vendor has complied with the provisions of this article and has relinquished to the Tax Commissioner possession of the transient vendor's business registration certificate, the Tax Commissioner shall return to the transient vendor the bond it posted.