WEST VIRGINIA CODE: §11-12-23

§11-12-23. Revocation of certificate of transient merchant.

The Tax Commissioner may suspend or revoke a business registration certificate issued to a transient vendor if the transient vendor:

(1) Fails to notify the Tax Commissioner as required by section twenty-two of this article.

(2) Provides the Tax Commissioner with false information regarding the conduct of his business by it within this state.

(3) Fails to collect and timely pay over consumers sales and service tax or use tax with regard to all sales of tangible personal property and services sold by him that are subject to the taxes imposed by article fifteen or fifteen-a of this section.

(4) Fails to timely file with the Tax Commissioner any tax return required to be filed by law or regulation for any tax administered by article ten of this chapter, or fails to timely pay the amount of tax shown thereon to be due.

(5) Fails to comply with the provisions of section eight, article five of this chapter, providing for assessment and payment of ad valorem property taxes on any goods or merchandise of a transient vendor to be offered or furnished for sale in this state.

WV Legislature