WEST VIRGINIA CODE: §11-12-4

§11-12-4. Application for business registration certificate; issuance of business certificate; effect of business registration certificate; municipal license taxes.

(a) General rule. -- Except as otherwise provided in this article, a person shall register with the Tax Commissioner prior to engaging in or prosecuting any business activity in this state. The application for business registration shall be in such form and contain such information as the Tax Commissioner may require; and the applicant shall set forth truthfully and accurately the information required by the Tax Commissioner. Upon receipt of a complete and properly executed application form, accompanied by payment of (or claim of exemption from) the tax levied by section three for each business registration certificate, the Tax Commissioner shall, if he determines to his satisfaction that all of the conditions precedent to the granting of such certificate have been fulfilled by the applicant, issue such business registration certificate or certificates.

(b) Certificate not to validate illegal activity. -- Nothing in this article, including, but not limited to, any payment of the tax imposed or issuance of any certificate of registration under the provisions hereof, shall be deemed to legalize any act, business activity or transaction which otherwise may be illegal or conducted in violation of law; or to exempt any person from any civil or criminal penalty prescribed for such illegal act or violation.

(c) Certificate not to be construed as consent to general tax jurisdiction of this state. -- The filing of an application for business registration certificate (or for renewal thereof) and payment of the tax imposed by section three shall not be construed by the Tax Commissioner or the courts of this state as consent, submission or admission by the registrant to the general taxing jurisdiction of this state, and liability for such other taxes imposed by this state shall depend upon the relevant facts in each case and the applicable law.

(d) Power of municipalities to impose license taxes preserved. -- Notwithstanding the repeal, as of July 1, 1970, of certain license taxes then imposed by this article and article thirteen-a of this chapter, the power of a municipality to impose similar license taxes, by ordinance adopted pursuant to the authority of its charter or this code, was and is preserved: Provided, That the municipal license taxes imposed on any business, activity, trade or employment that was previously subject to a state license tax under this article or article thirteen-a of this chapter, cannot exceed the state license tax in effect on such business, activity, trade or employment of January 1, 1970; and municipalities shall have the power to impose similar penalties as those then provided in this article and article thirteen-a of this chapter for noncompliance with such state license taxes.

WV Legislature