WEST VIRGINIA CODE: §11-12-7

§11-12-7. Display of registration certificate; injunction; public information, reciprocal exchange of information.

Any person to whom a certificate of registration has been issued under the provisions of section four of this article shall keep the certificate posted in a conspicuous position in the place where the privilege of the business is exercised. The certificate of registration shall be produced for inspection whenever required by the Tax Commissioner or by any law-enforcement officers of this state, county or municipality in which the privileges to conduct business are exercised.

No injunction shall issue from any court in the state enjoining the collection of any business registration certificate tax required in this section; and any person claiming that any business certificate is not due, for any reason, shall pay the tax under protest and petition the Tax Commissioner for a refund in accordance with the provisions of section fourteen, article ten of this chapter.

If any person engaging in or prosecuting any business, or trade, contrary to any other provisions of this article, whether without obtaining a business certificate therefor before commencing the same, or by continuing the same after the termination of the effective period of the business certificate, the circuit court, or the judge thereof in vacation, of the county in which the violation occurred shall, upon proper application in the name of the state, and after ten days' written notice thereof to such person, grant an injunction prohibiting that person from continuing the business, activity or trade until he or she has fully complied with the provisions of this article. The remedy provided in this section is in addition to all other penalties and remedies provided by law.

The Tax Commissioner shall make available, when requested, information as to whether a person is registered to do business in the State of West Virginia.

The Tax Commissioner shall deliver to the commissioner of the Bureau of Employment Programs and the executive director of the workers' compensation commission the information contained in the business franchise registration certificate when this information is used to implement and administer a single point of registration program for persons engaging in any business activity in the State of West Virginia. The single point of registration program shall provide that, once an individual has received a business franchise registration certificate, the Tax Commissioner shall notify the commissioner of the Bureau of Employment Programs and the executive director of the workers' compensation commission of the names, addresses and other identifying information of that individual or entity. Upon receiving this information, the commissioner of the Bureau of Employment Programs and the executive director of the workers' compensation commission shall contact all businesses receiving a business franchise registration certificate and provide all necessary forms and paperwork to register a business within the bureau and commission pursuant to subsection

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(b), section six-b, article two, chapter twenty-one-a of this code and subsection (c), section two, article two, chapter twenty-three of this code.

Notwithstanding the provisions of section five, article ten of this chapter, the Tax Commissioner may enter into a reciprocal agreement with the Governor's office of community and industrial development and other departments or agencies of this state for the exchange of information contained in the application for a business franchise registration certificate filed under section four of this article when the purpose for the exchange is to implement and administer a single-point of registration program for persons engaging in business in this state. The other departments and agencies may enter into a reciprocal exchange agreement for this purpose notwithstanding any provision of this code to the contrary.

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