WEST VIRGINIA CODE: §11-12-86

§11-12-86. Sparkler and novelty registration fee.

The Tax Commissioner shall establish a "Sparkler and Novelty Registration Fee" which shall be charged all businesses licensed to do business in the State of West Virginia desiring to sell sparklers and novelties authorized for sale in section twenty-three, article three, chapter twenty-nine of this code. This fee shall run concurrent with the business registration certificate set forth in section five of this article. This fee shall not be prorated. Each business shall pay $15 for each registration and shall be issued a sticker or card by the Tax Commissioner to be posted in a conspicuous position at the location of the business which has paid the registration fee. This fee shall be collected for each separate location where sparklers and novelties are sold. The Tax Commissioner may, in his or her discretion, require a separate certificate which shall be posted as set forth herein, or provide that the evidence of compliance with this section may be by a stamp or language added to the business registration certificate or by embossing or writing imprinted on the business registration certificate.

WV Legislature