WEST VIRGINIA CODE: §11-12-9

§11-12-9. Penalties.

In addition to the provisions of article ten of this chapter, any person engaging in or prosecuting any business contrary to the provisions of this article, whether without obtaining a business registration certificate therefor before commencing the same, or by continuing the same after the termination of the effective period of any such certificate may, in addition to paying the business registration tax, additions to tax, penalties and interest, be liable for a penalty of $50 for each month or fraction thereof during which he has been in default of the business registration tax. It shall be the duty of the Tax Commissioner to collect the full amount of the business registration tax, additions to tax, interest, and all penalties imposed: Provided, That in no event may the total penalty for failure to renew a business registration certificate exceed $50 per registration certificate.

WV Legislature