WEST VIRGINIA CODE: §11-12B-13

§11-12B-13. Collection of tax; Tax Commissioner may require first purchaser to withhold tax of delinquent taxpayer.

Whenever the Tax Commissioner determines that a taxpayer is delinquent in payment of the tax imposed by this article and that collection of the tax imposed by this article will be facilitated or expedited, the Tax Commissioner may require the first person who purchases the coal which is the measure of tax under this article from the taxpayer to withhold the tax due under this article from the purchase price as agent for the state and remit it to the Tax Commissioner as provided in sections seven and eight of this article.

WV Legislature