WEST VIRGINIA CODE: §11-12C-7

§11-12C-7. Monthly report by Secretary of State to Tax Commissioner as to corporations.

The Secretary of State shall within twenty days after the close of each month make a report to the Tax Commissioner for the preceding month, in which he or she shall set out the name of every corporation to which he or she issued a certificate of incorporation during the month, as well as the name of each corporation to which he or she issued a certificate of authority, with the amount of license tax paid to him or her by each; also he or she shall set out in such report the names of all corporations to which he or she issued certificates of change of name or of change of location of principal office, dissolution, withdrawal or merger; and a statement of all moneys received during such preceding month from all sources which are due to the state, and pay the same into the treasury; if he or she fails to do so it shall be the duty of the Tax Commissioner to report such failure to the Governor.