WEST VIRGINIA CODE: §11-13-2

§11-13-2. Imposition of privilege tax.

(a) Imposition of tax. - There is hereby levied and shall be collected annual privilege taxes against the persons, on account of their business and other activities, and in the amount to be determined by the application of rates against the measures of tax as set forth in sections two-d, two-e, two-f, two-m, two-n and two-o of this article.

(b) If any person liable for any tax under section two-m shall ship or transport his products or any part thereof out of the state without making sale of such products, the value of the products in the condition or form in which they exist immediately before transportation out of the state shall be the basis for the assessment of the tax imposed in the applicable section, except in those instances in which another measure of the tax is expressly provided. The Tax Commissioner shall prescribe equitable and uniform rules for ascertaining the value.

(c) In determining value, however, as regards sales from one to another of affiliated companies or persons, or under other circumstances where the relation between the buyer and seller is such that the gross proceeds from the sale are not indicative of the true value of the subject matter of the sale, the Tax Commissioner shall prescribe uniform and equitable rules for determining the value upon which the applicable privilege tax shall be levied, corresponding as nearly as possible to the gross proceeds from the sale of similar products of like quality or character where no common interest exists between the buyer and seller but the circumstances and conditions are otherwise similar.

WV Legislature