WEST VIRGINIA CODE: §11-13LL-14

§11-13LL-14. Certain taxes prohibited.

Notwithstanding any other provision of this code, municipalities may not impose any business and occupation tax, excise tax, sales or use tax, license tax, license fee, amusement tax, public utilities tax, consumption tax franchise tax, or any other municipal tax or municipal fee on persons who hold a current certification issued under this article. This exclusion does not apply to ad valorem property tax.

WV Legislature