WEST VIRGINIA CODE: §11-15-12

§11-15-12. Agreements by competing taxpayers.

To provide uniform methods of adding the average equivalent of the tax to the selling price in each sale or transaction subject to the tax, appropriate rules and regulations, except as otherwise herein provided, may be agreed upon or adopted by competing taxpayers or associations of taxpayers, except that all collections shall be made on the basis of the total transaction at the time of sale, without regard to the value of the separate items making up the total amount of the sale. Such rules and regulations, if they do not involve price fixing, shall not be deemed illegal as in restraint of trade or commerce. The Tax Commissioner shall cooperate in formulating such rules and regulations, and, in the event appropriate rules and regulations are not submitted to him within thirty days after this article takes effect, or within a reasonable extended period fixed by the Tax Commissioner, he shall himself formulate and promulgate appropriate rules and regulations to effectuate the purpose of this section.

WV Legislature