

WEST VIRGINIA CODE: §11-15-14

§11-15-14. When separate records of sales required.

(a) Any vendor engaged in a business subject to this tax, who is at the same time engaged in some other kind of business, occupation or profession, not taxable under this article, shall keep records to show separately the transactions used in determining the tax base taxed under this article.

(b) In the event the person fails to keep separate records there shall be levied upon the person a tax based upon the entire gross proceeds of both or all of the person's businesses.