WEST VIRGINIA CODE: §11-15-15

§11-15-15. Sales to affiliated companies or persons.

In determining gross proceeds of 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 a 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 amount upon which the tax shall be levied, corresponding as nearly as possible to gross proceeds from the sale of similar products of like quality or character, where no common interest exists between the parties.

WV Legislature