WEST VIRGINIA CODE: §11-15-1A

§11-15-1a. Legislative findings.

The Legislature hereby finds and declares that:

(1) It is the intent of the Legislature that the consumers sales tax imposed by the provisions of article fifteen and the use tax imposed by the provisions of article fifteen-a of this chapter, be complementary laws and wherever possible be construed and applied to accomplish such intent as to the imposition, administration and collection of these taxes; and

(2) On and after January 1, 2004, the taxes levied by this article and article fifteen-a of this chapter shall also be administered and collected in accordance with the provisions of article fifteen-b of this chapter.

WV Legislature