

WEST VIRGINIA CODE: §11-15-25

§11-15-25. Records of nonresidents doing business in state.

A nonresident person or foreign corporation engaged in a business within this state in the conduct of which the tax levied by this article becomes due, shall keep within this state adequate records concerning the operation of the business, and all taxes collected in the course of the business. The amount of the tax collected shall not be transmitted outside of this state without the written consent of, and in accordance with the conditions prescribed by the Tax Commissioner.