WEST VIRGINIA CODE: §11-15-4

§11-15-4. Purchaser to pay; accounting by vendor.

(a) Unless assumed or absorbed by the vendor in accordance with the provisions of §11-15A-8 of this code, the purchaser shall pay to the vendor the amount of tax levied by this article which is added to and constitutes a part of the sales price, and is collectible by the vendor who shall account to the state for all tax paid by the purchaser.

(b) The vendor shall keep records necessary to account for:

(1) The vendor’s gross proceeds from sales of personal property and services;

(2) The vendor’s gross proceeds from taxable sales;

(3) The vendor’s gross proceeds from exempt sales;

(4) The amount of taxes collected under this article, which taxes shall be held in trust for the State of West Virginia until paid over to the Tax Commissioner or if assumed or absorbed in accordance with the provisions of §11-15A-8 of this code, the extent to which such taxes were so absorbed or assumed; and

(5) Any other information as required by this article or §11-15B-1 *et seq*. of this code, or as required by the Tax Commissioner.

WV Legislature