

WEST VIRGINIA CODE: §11-15-4A

§11-15-4a. Noncollection of tax; liability of vendor.

If any vendor does not collect the tax imposed by §11-15-3 of this code, the vendor shall be personally liable for the amount the vendor did not collect, except as otherwise provided in this article or §11-15B-1 *et seq.* of this code.

WV Legislature