WEST VIRGINIA CODE: §11-15-4B

§11-15-4b. Liability of purchaser; assessment and collection.

(a) *General.* — Unless the vendor assumed or absorbs the tax imposed by this article in accordance with §11-15A-8 of this code, if any purchaser refuses or otherwise does not pay to the vendor the tax imposed by §11-15-3 of this code, or a purchaser refuses to present to the vendor a proper certificate indicating the sale is not subject to this tax, or presents to the vendor a false certificate, or after presenting a proper certificate uses the items purchased in a manner that the sale would be subject to the tax, the purchaser shall be personally liable for the amount of tax applicable to the transaction or transactions.

(b) *Collection of tax from purchaser.* — Except as otherwise provided in this chapter, nothing in this section relieves any purchaser who owes the tax and who has not paid the tax imposed by §11-15-3 of this code from liability for payment of the tax. In those cases, the Tax Commissioner has authority to make an assessment against the purchaser, based upon any information within his or her possession or that may come into his or her possession. This assessment and notice thereof shall be made and given in accordance with §11-10-7 and §11-10-8 of this code.

(c) *Liability of vendor.* — This section may not be construed as relieving the vendor from liability for the tax, except as otherwise provided in this article or §11-15B-1 *et seq*. of this code.

WV Legislature