WEST VIRGINIA CODE: §11-15-5

§11-15-5. Total amount collected is to be remitted.

No profit shall accrue to any person as a result of the collection of the tax levied by this article notwithstanding the total amount of the taxes collected may be in excess of the amount for which the person would be liable by the application of the rate of tax levied by section three of this article to the vendor's gross proceeds from taxable sales and services. The total amount of all taxes collected by the vendor shall be returned and remitted to the Tax Commissioner as provided in this article or article fifteen-b of this chapter.

WV Legislature