WEST VIRGINIA CODE: §11-15-8B

§11-15-8b. Nonresident contractor--registration, bond, etc.

(a) Every nonresident contractor shall register with the Tax Commissioner prior to engaging in the performance of a contract in this state.

(b) (1) At the time of registration, the contractor shall deposit with the Tax Commissioner six percent of the amount the contractor is to receive for the performance of the contract which shall be held within a Contractors Use Tax Fund pending the completion of the contract, the determination of the taxes due this state under this article and article fifteen-a of this chapter because of such contract and the payment of the tax.

(2) In lieu of the deposit, the contractor may provide a corporate surety bond to be approved by the Tax Commissioner as to form, sufficiency, value, amount, stability, and other features necessary to provide a guarantee of payment of the compensating tax due this state.

(c) In addition, within thirty days after registration, under this section, the contractor shall file a statement with the Tax Commissioner itemizing the machinery, materials, supplies, and equipment that he has or will have on hand at the time he begins the fulfillment of the contract, including where such tangible personal property has been brought, shipped, or transported from outside this state upon which neither the tax imposed by this article nor article fifteen-a of this chapter has been paid, and shall pay the tax due thereon at the time of filing and thereafter shall report and pay the taxes as required by this article and article fifteen-a of this chapter.

WV Legislature