WEST VIRGINIA CODE: §11-15-9J

§11-15-9j. Direct pay permits for health care providers.

Any person having a right or claim to any exemption set forth in section nine-i of this article shall first pay to the vendor the tax imposed by this article and then apply to the Tax Commissioner for a refund or credit or, as provided in section nine-d of this article and section three-d, article fifteen-a of this chapter, give to the vendor his or her West Virginia direct pay permit number.

WV Legislature