

## WEST VIRGINIA CODE: §11-15A-18

### **§11-15A-18. Seller must show sale not at retail; presumption.**

- (a) The burden of proving that a sale was not taxable shall be upon the seller, unless, the seller, in good faith, takes from the purchaser a certificate signed by and bearing the address of the purchaser setting forth the reason for exemption of the sale from imposition of the tax.
- (b) Notwithstanding subsection (a) of this section, a seller is relieved of the good faith requirement for the taking of an exemption certificate in accordance with article fifteen-b of this chapter, and any rule promulgated by the Tax Commissioner.
- (c) To prevent evasion it is presumed that all proceeds are subject to the tax until the contrary is clearly established.
- (d) This certificate shall be substantially in the form prescribed by the Tax Commissioner.