

## **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.