WEST VIRGINIA CODE: §11-15A-1A

§11-15A-1a. Legislative findings.

The Legislature hereby finds and declares that:

(1) It is the intent of the Legislature that the use tax imposed by the provisions of article fifteen-a and the consumers sales tax imposed by the provisions of article fifteen of this chapter be complementary laws and wherever possible be construed and applied to accomplish the intent as to the imposition, administration and collection of these taxes; and

(2) On and after January 1, 2004, the taxes levied by this article and article fifteen of this chapter shall also be administered and collected in accordance with the provisions of article fifteen-b of this chapter.

WV Legislature