

# WEST VIRGINIA CODE: §11-15A-21

## §11-15A-21. Books; examination.

(a) Every retailer required or authorized to collect taxes imposed by this article and every person using in this state tangible personal property, custom software or taxable services shall keep records, receipts, invoices, and other pertinent papers as the Tax Commissioner requires, in any form as the Tax Commissioner requires.

(b) In addition to the Tax Commissioner's powers set forth in article ten of this chapter, the Tax Commissioner or any of his or her duly authorized agents is hereby authorized to examine the books, papers, records and equipment of any person who either:

(1) Is selling tangible personal property, custom software or taxable services; or

(2) Is liable for the tax imposed by this article, and to investigate the character of the business of any person in order to verify the accuracy of any return made, or if no return was made by the person, to ascertain and determine the amount due under the provisions of this article.