

WEST VIRGINIA CODE: §11-15A-23

§11-15A-23. Tax imposed is in addition to all other taxes and charges.

The tax imposed under this article shall be in addition to all other taxes, licenses or charges to which the persons taxed herein are subject under the law of this state. It is the purpose of this article to rest a fair share of the tax burden, commensurate with the benefits received, upon those exercising the privilege taxed hereby within this state.