WEST VIRGINIA CODE: §11-15A-2A

§11-15A-2a. Tax on value of property used or consumed in this state.

(a) Except as otherwise provided, a person who produces for sale, profit or commercial use, any natural resource, product or manufactured product, and uses or consumes such natural resource, product or manufactured product, in this state shall make returns of the gross value of the natural resource, product or manufactured product, so used or consumed by him in this state, and pay the tax imposed by this article, when such use or consumption is not otherwise exempt under this article.

(b) The Tax Commissioner shall promulgate such uniform and equitable rules as he deems necessary for determining the gross value upon which the tax imposed by this article is levied in the absence of a sale, which value shall correspond as nearly as possible to the gross proceeds from the sale of similar products of like quality or character by the same person or by another person.

(c) A person who purchases or leases machinery or equipment or other tangible personal property for use in another state and then uses or consumes such property in this state shall pay the tax imposed by this article on the value of the property so used or consumed in this state. The Tax Commissioner shall promulgate such uniform and equitable rules as he deems necessary for determining the measure of the tax imposed by this article with respect to such property.

(d) The provisions of this section shall apply to property used or consumed in this state on or after May 1, 1989.

WV Legislature