WEST VIRGINIA CODE: §11-15A-3a

§11-15A-3a. Moving residence or business into state.

The tax imposed by this article does not apply to tangible personal property, custom software or services purchased outside this state for use outside this state by a person who at that time was a nonresident natural person, or a business entity not actually doing business within this state, who or which later brings tangible personal property or custom software into this state in connection with his or her establishment of a permanent residence or business in this state: Provided, That the property was purchased more than six months prior to the date it was first brought into this state, or six months prior to the establishment of his or her residence or business, whichever first occurs.

WV Legislature