

# WEST VIRGINIA CODE: §11-15A-5

## §11-15A-5. How collected.

Unless otherwise provided in this chapter, the tax imposed in §11-15A-2 of this code shall be collected in the following manner:

(1) The tax upon the use of all tangible personal property, custom software or services, sold by a retailer engaging in business in this state, or by any other retailer as the Tax Commissioner authorizes pursuant to §11-15A-7 or §11-15B-1 *et seq.* of this code, shall be collected by the retailer and remitted to the State Tax Commissioner, pursuant to the provisions of §11-15A-6 through §11-15A-10, inclusive, of this code, or by the seller registered under §11-15B-1 *et seq.* of this code, in accordance with the provisions of this article and §11-15B-1 *et seq.* of this code.

(2) The tax upon the use of all tangible personal property, custom software, and taxable services not paid pursuant to subdivision (1) of this section, shall be paid to the Tax Commissioner directly by any person using the property or service within this state, pursuant to the provisions of §11-15A-11 of this code.