

# **WEST VIRGINIA CODE: §11-15A-6**

## **§11-15A-6. Collection by retailer.**

(a) Unless otherwise provided in this chapter, every retailer engaging in business in this state and making sales of tangible personal property, custom software, or taxable services for delivery into this state, or with the knowledge, directly or indirectly, that the property or service is intended for use in this state, that are not exempted under the provisions of §11-15A-3 of this code, shall at the time of making the sales, whether within or without the state, collect the tax imposed by this article from the purchaser, and give to the purchaser a receipt therefor in the manner and form prescribed by the Tax Commissioner, if the Tax Commissioner prescribes by rule.

(b) Each retailer shall list with the Tax Commissioner the name and address of all the retailer's agents operating in this state, and the location of any and all distribution or sales houses or offices or other places of business in this state of the retailer and the retailer's agent or agents.