WEST VIRGINIA CODE: §11-15A-7

§11-15A-7. Foreign retailers.

The Tax Commissioner may, in his or her discretion, upon application authorize the collection of the tax imposed in section two of this article by any retailer not engaging in business within this state, who, to the satisfaction of the Tax Commissioner, furnishes adequate security to insure collection and payment of the tax. The retailer shall be issued, without charge, a permit to collect the tax in the manner, and subject to the rules and agreements as the Tax Commissioner prescribes. When authorized, it is the duty of the retailer to collect the tax upon all tangible personal property, custom software and services sold to the retailer's knowledge for use within this state, in the same manner and subject to the same requirements as a retailer engaging in business within this state. The authority and permit may be canceled when, at any time, the Tax Commissioner considers the security inadequate, or that the tax can more effectively be collected from the person using the property or taxable service in this state.

WV Legislature