WEST VIRGINIA CODE: §11-15A-8

§11-15A-8. Absorbing tax.

(a) A retailer may advertise or hold out or state to the public or to any purchaser, consumer or user, directly or indirectly, that the tax or any part thereof imposed by this article will be assumed or absorbed by the retailer or that any part required to be added to the purchase price will be refunded, so long as:

(1) The retailer separately states the selling price of the property sold and the full amount of tax imposed by this article on such property; and

(2) For each sale for which the retailer assumes or absorbs all or any part of the tax imposed by this article, the retailer shall remit to the Department of Tax and Revenue the full amount of such tax with the return that covers the period in which the retailer completed the sale or transaction.

(b) The Tax Commissioner has the power to adopt and promulgate rules for adding, assuming, or absorbing the tax, or the equivalent thereof, by providing different methods applying uniformly to retailers within the same general classification for the purpose of enabling retailers to add, assume, absorb, or collect, as far as practicable, the amount of the tax.

(c) The provisions of this section shall apply to §11-15-1 *et seq*. of this code, with the same force and effect as if this section was expressly incorporated therein.

WV Legislature