WEST VIRGINIA CODE: §11-15B-11

§11-15B-11. Seller registration.

(a) General. -- A seller that registers to collect West Virginia sales and use taxes using the online sales and use tax registration system established under the Streamlined Sales and Use Tax Agreement is not required to also register under article twelve of this chapter unless the seller has sufficient presence in this state that provides at least the minimum contacts necessary for a Constitutionally sufficient nexus for this state to require registration and payment of the registration tax under article twelve of this chapter.

(b) Registration of seller making no sales. -- A Model II or Model III seller may elect to register as a seller that anticipates making no sales if the seller had no sales in West Virginia for the preceding twelve months. Such election does not relieve the seller of its agreement pursuant to subsection (a) of section twelve of this article to collect taxes on all sales into this state as well as for all other states participating in the agreement or its liability for remitting to the proper states any taxes collected.

(c) A written signature from the seller is not required.

(d) Registration by agent. -- A person appointed by a seller to represent the seller before the states that are members of the agreement may register the seller under the agreement under uniform procedures approved by the governing board. The appointment of an agent shall be in writing and submitted to this state if requested by the Tax Commissioner.

(e) Cancellation of registration. -- A seller may cancel its registration under the system at any time under uniform procedures adopted by the governing board. Cancellation does not relieve the seller of its liability for remitting to the state any taxes collected.

(f) Nothing in this section shall be construed to relieve a seller of any legal obligation it may have to register or any obligation to collect and remit taxes for at least thirty-six months and meet all other requirements for amnesty set out in section thirteen of this article in order to be eligible for amnesty.

(g) Sellers shall be registered as follows:

(1) Model I sellers will be automatically registered.

(2) Model II and Model III sellers will be automatically registered but may elect to be registered as a seller which anticipates making no sales in the state.

(h) The provisions of subsections (b) and (g) of this section shall become effective on January 1, 2010, and are retroactive to that date.

WV Legislature