

## **WEST VIRGINIA CODE: §11-15B-12**

### **§11-15B-12. Effect of seller registration and participation in streamlined sales and use tax administration.**

(a) Collection of tax. -- By registering under the Streamlined Sales and Use Tax Agreement, the seller agrees to collect and remit sales and use taxes as levied under articles fifteen and fifteen-a of this chapter for all taxable sales into this state as well as for all other states participating in the agreement. Subsequent withdrawal or revocation of a member state does not relieve a seller of its responsibility to remit taxes previously or subsequently collected on behalf of the state.

(b) Effect of registration. -- If the state has withdrawn or been expelled from the Streamlined Sales and Use Tax Agreement, the Tax Commissioner may not use registration with the central registration system and the collection of sales and use taxes in the member states as a factor in determining whether the seller has a nexus with the state for any tax at any time.