WEST VIRGINIA CODE: §11-15B-13

§11-15B-13. Amnesty for registration.

(a) Subject to the limitations in this section:

(1) The Tax Commissioner shall provide amnesty for uncollected or unpaid sales or use tax to a seller who registers to pay or to collect and remit applicable sales or use tax on sales made to purchasers in this state in accordance with the terms of the streamlined sales and use tax agreement: Provided, That the seller was not registered in this state in the twelve-month period preceding October 1, 2005, the effective date of this state's participation in the Streamlined Sales and Use Tax Agreement.

(2) The amnesty precludes assessment for uncollected or unpaid sales or use tax together with additions to tax, penalty or interest for sales made during the period the seller was not registered in this state: Provided, That registration under the agreement occurs within twelve months after the date on which the governing board determines that an adequate number of certified service providers have been certified by the governing board to collect taxes under the agreement.

(b) Exceptions. -- The amnesty is not available:

(1) To a seller with respect to any matter or matters for which the seller received notice of the commencement of an audit and which audit is not yet finally resolved including any related administrative and judicial processes; or

(2) For sales or use taxes already paid or remitted to the state or to taxes collected by the seller for this state.

(c) Period of amnesty. -- The amnesty is fully effective, absent the seller's fraud or intentional misrepresentation of a material fact, as long as the seller continues registration under the agreement and continues payment or collection and remittance of applicable sales or use taxes for a period of at least thirty-six months. The statute of limitations applicable to asserting a tax liability during this thirty-six month period is tolled.

(d) Effect of amnesty. -- The amnesty is applicable only to sales or use taxes due from a seller in its capacity as a seller and not to sales or use taxes due from a seller in its capacity as a buyer.

WV Legislature