WEST VIRGINIA CODE: §11-15B-14

§11-15B-14. General sourcing definitions.

(a) Definition of receive or receipt. -- For the purposes of subsection (a), section fifteen of this article, the terms "receive" and "receipt" mean:

(1) Taking possession of tangible personal property;

(2) Making first use of services; or

(3) Taking possession or making first use of computer software or digital goods, whichever comes first.

(b) Limitation. -- The terms "receive" and "receipt" do not include possession by a shipping company on behalf of the purchaser.

WV Legislature