WEST VIRGINIA CODE: §11-15B-14A

§11-15B-14a. Application of general sourcing rules and exclusion from the rules.

(a) Sellers shall source the sale of a product in accordance with section fifteen of this article. The provisions of said section apply regardless of the characterization of the product as tangible personal property, computer software or digital goods or a service. The provisions of said section only apply to determine a seller's obligation to pay or collect and remit a sales or use tax with respect to the seller's sale of a product. These provisions do not affect the obligation of a purchaser or lessee to remit tax on the use of the product to the taxing jurisdiction of that use.

(b) Section fifteen of this article does not apply to sales or use tax levied on telecommunication services as defined in section two-b of this article. Telecommunication services shall be sourced in accordance with section nineteen of this article.

WV Legislature