

# WEST VIRGINIA CODE: §11-15B-18

## **§11-15B-18. Relief from certain liability for purchasers.**

(a) A purchaser is relieved from liability for penalty to this state and local jurisdictions of this state for having failed to pay the correct amount of sales or use tax in the following circumstances:

(1) A purchaser's seller or certified service provider relied on erroneous data provided by this state on tax rates, boundaries, taxing jurisdiction assignments or in the taxability matrix completed by this state pursuant to Section 328 of the Streamlined Sales and Use Tax Agreement;

(2) A purchaser holding a direct pay permit relied on erroneous data provided by this state on tax rates, boundaries, taxing jurisdiction assignments or in the taxability matrix completed by this state pursuant to Section 328 of the Streamlined Sales and Use Tax Agreement;

(3) A purchaser relied on erroneous data provided by this state in the taxability matrix completed by this state pursuant to Section 328 of the Streamlined Sales and Use Tax Agreement; or

(4) A purchaser using databases pursuant to subdivisions (3), (4) and (5), subsection (d), section thirty-five of this article relied on erroneous data provided by this state on tax rates, boundaries or taxing jurisdiction assignments. After providing adequate notice as determined by the governing board, this state, having provided an address-based database for assigning taxing jurisdictions pursuant to subdivisions (4) and (5), subsection (d), section thirty-five of this article, shall cease providing liability relief for errors resulting from the reliance on the database provided by this state under the provisions of subdivision (3), subsection (d), section thirty-five of this article.

(b) A purchaser is relieved from liability for tax and interest to this state and its local jurisdictions for having failed to pay the correct amount of sales or use tax in the circumstances described in subsection (a) of this section, provided that, with respect to reliance on the taxability matrix completed by this state pursuant to Section 328 of the Streamlined Sales and Use Tax Agreement, relief is limited to the state's erroneous classification in the taxability matrix of terms included in the Streamlined Sales and Use Tax Agreement library of definitions as "taxable" or "exempt", "included in sales price" or "excluded from sales price" or "included in the definition" or "excluded from the definition".

(c) For purposes of this section, the term "penalty" means an amount imposed for noncompliance that is not fraudulent, willful or intentional which is in addition to the correct amount of sales or use tax and interest.