WEST VIRGINIA CODE: §11-15B-25

§11-15B-25. Uniform tax returns.

(a) General.--

A seller who registers with this state is required to file a single sales and use tax return with the Tax Commissioner for each taxing period.

(b) Due date of return.--

(1) This return shall be due on the twentieth day of the month following the month in which the transaction subject to tax occurred.

(2) When the due date for a return falls on a Saturday or Sunday or legal holiday, the return shall be due on the next succeeding business day. If the return is filed in conjunction with a remittance and the remittance cannot be made pursuant to subdivision (e), section twenty-six of this article, the return shall be accepted as timely on the same day as the remittance under that subdivision.

(c) Additional information returns.--

The Tax Commissioner shall make available to all sellers, except sellers of products qualifying for exclusion from the provisions of the agreement, a simplified return that is filed electronically.

(d) The Tax Commissioner may not require a seller which has indicated at the time of registration that it anticipates making no sales which would be sourced to this state to file a return, except that the seller shall lose the exemption upon making any taxable sales into this state and shall file a return in the month following any sale.

(e) After January 1, 2010, the Tax Commissioner shall give notice to a seller, which has no legal requirement to register in this state, of a failure to file a required return and a minimum of thirty days to file thereafter prior to establishing a liability amount for taxes based solely on the seller's failure to timely file a return: Provided, That the Tax Commissioner may establish a liability amount of taxes based solely on the seller's failure to timely file a return if such seller has a history of nonfiling or late filing.

(f) Nothing in this section shall prohibit the Tax Commissioner from allowing additional return options or the filing of returns less frequently.

WV Legislature