

# WEST VIRGINIA CODE: §11-15B-29

## §11-15B-29. Customer refund procedure.

- (a) General. -- The customer refund procedures set forth in this section apply when a purchaser seeks a return of over-collected sales or use taxes from the seller.
- (b) Applicability. -- These customer refund procedures provide the first course of remedy available to purchasers seeking a return of over-collected sales or use taxes from the seller. A cause of action against the seller for the over-collected sales or use taxes does not accrue until a purchaser has provided written notice to a seller and the seller has had sixty days to respond. The notice to the seller must contain the information necessary to determine the validity of the request.
- (c) Presumption of reasonable business practice. -- In connection with a purchaser's request from a seller of over-collected sales or use taxes, a seller is presumed to have a reasonable business practice, if in the collection of the sales or use taxes, the seller:
- (1) Uses either a certified service provider or a certified automated system, including a proprietary system, that is certified by the state; and
  - (2) Has remitted to the state all taxes collected less any allowable deductions, credits, or collection allowances.
- (d) Statute of limitations. -- Nothing in this section shall operate to extend any person's time to seek from the Tax Commissioner a refund of sales or use taxes collected or remitted by a seller in error.