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.

WV Legislature