

# **WEST VIRGINIA CODE: §11-15B-3**

## **§11-15B-3. Legislative findings.**

(a) The Legislature finds that a streamlined sales and use tax administration system will reduce and over time eliminate the burden and cost for all vendors to collect this state's sales and use tax. The Legislature further finds that this state should participate in multistate discussions to review and/or amend the terms of the agreement to simplify and modernize sales and use tax administration in order to substantially reduce the burden of tax compliance for all sellers and for all types of commerce.

(b) The Legislature finds that the streamlined sales and use tax agreement adopted November 12, 2002, by representatives of the states participating in multistate discussions to amend and implement the agreement substantially complies with the requirements of section seven of this article, as enacted in the year 2002, and that this state should now sign the agreement.