

# **WEST VIRGINIA CODE: §11-15B-33**

## **§11-15B-33. State administration of local sales and use taxes.**

The Tax Commissioner shall administer, or authorize others to conduct on his or her behalf, the sales and use tax laws of this state subject to the agreement. Sellers and purchasers are only required to register with, file returns with and remit funds to the Tax Commissioner. The Tax Commissioner shall collect any municipal sales and use taxes and distribute them to the appropriate taxing jurisdictions. The Tax Commissioner shall conduct, or others may be authorized to conduct on his or her behalf, all audits of sellers and purchasers for compliance with the sales and use tax laws of this state and the sales and use tax laws of its local jurisdictions. Except as provided herein, local jurisdictions may not conduct independent sales or use tax audits of sellers and purchasers.