WEST VIRGINIA CODE: §11-15B-34

§11-15B-34. State and local sales and use tax bases.

(a) General. -- The tax base of a local jurisdiction that levies a local sales or use tax pursuant to authority granted by the Legislature shall be identical to the sales and use tax base of this state, unless otherwise prohibited by federal law, except as provided in subsection (b) of this section.

(b) Exceptions. --

This section does not apply to sales or use taxes levied on: (1) The wholesale sale of gasoline or special fuel to power motor vehicles, aircraft, locomotives, or watercraft or to electricity, piped natural or artificial gas or other fuels delivered by the seller, which local jurisdictions are prohibited from taxing; or (2) the retail sale or transfer of motor vehicles, aircraft, watercraft, modular homes, manufactured homes or mobile homes.

WV Legislature