WEST VIRGINIA CODE: §11-15B-5

§11-15B-5. Authority to enter agreement.

(a) The Tax Commissioner is authorized and directed to enter into the streamlined sales and use tax agreement, after June 30, 2003, with one or more states 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) In furtherance of the agreement, the Tax Commissioner is authorized to act jointly with other states that are members of the agreement to establish standards for certification of a certified service provider and certified automated system and establish performance standards for multistate sellers. The Tax Commissioner is further authorized to take other actions reasonably required to implement the provisions set forth in this article. Other actions authorized by this section include, but are not limited to, the adoption of rules and the joint procurement, with other member states, of goods and services in furtherance of the cooperative agreement. The Tax Commissioner or the commissioner's designee is authorized to represent this state before the other states that are signatories to the agreement.

WV Legislature