WEST VIRGINIA CODE: §11-17-10

§11-17-10. Refunds.

The commissioner shall redeem any unused or mutilated, but identifiable, stamps that any wholesaler or retail dealer may present for redemption, on written verified requests made by the purchaser, his administrators, executors, successors or assigns, and refund therefor, ninety-five percent of the face value of said stamps, less any discounts allowed on the purchase of said stamps. The commissioner shall pay on a like basis for stamps destroyed by fire or flood upon presentation of proof of such loss satisfactory to him Such payments shall, for the purposes hereof, be deemed to be refunds of taxes improperly collected and shall be allowed and paid from funds collected. Stamps or meter impressions on cigarettes returned to the manufacturers will be subject to refund upon the filing of an affidavit in duplicate issued by the manufacturer evidencing the destruction of stamps or meter impressions. A claim for refund or credit shall be subject to the provisions of section fourteen, article ten of this chapter.

WV Legislature