WEST VIRGINIA CODE: §11-17-19B

§11-17-19b. Certain tax-not-paid tobacco products declared contraband.

(a) Whenever the commissioner or any of the commissioner's authorized deputies, agents or employees, or any law-enforcement officer in this state, discovers any tobacco products subject to tax, as provided by this article, and upon which the tax has not been paid, as required by this article, the tobacco products shall thereupon be considered to be contraband, and the commissioner, or the commissioner's authorized deputy, agent or employee, or any law-enforcement officer in this state, may immediately seize and take possession of the tobacco products without a warrant, and the tobacco products and related property shall be forfeited to the state as provided in article seven, chapter sixty-a of this code.

(b) Seizure of contraband shall not be considered to relieve any person from fine or imprisonment, as provided in section nineteen-a of this article, for any of the offenses set forth in said section.

WV Legislature