WEST VIRGINIA CODE: §11-19-10

§11-19-10. Penalties; crimes.

Any person who violates any of the provisions of this article or any lawful rule or regulation promulgated by the Tax Commissioner for this article under the authority of article ten of this chapter, for the violation of which no other penalty is provided by law, shall be guilty of a misdemeanor, and, upon conviction thereof, shall be punished by a fine of not less than \$25 nor more than \$100.