WEST VIRGINIA CODE: §11-19-4

§11-19-4. Affixing of tax stamps or tax crowns.

The payment of the taxes herein provided shall be evidenced by the affixing of soft drink tax stamps or tax crowns to the original containers or bottles in which any bottled soft drink or syrup is placed, received, stored or handled. Such stamps or crowns, of the appropriate denomination, shall be affixed to each container of syrup and to each bottled soft drink by the person who under the provisions of this article is first required to pay the tax thereon, within twenty-four hours after such person has such bottled soft drink or syrup in his possession for the first time. The provisions of this paragraph shall not apply to syrup used by bottlers in the manufacture of bottled soft drinks, or to bottled soft drinks or syrups which are transported through this state and which are not sold, delivered, used or stored herein, if transported in accordance with such rules and regulations as may be promulgated by the commissioner, or to any bottled drink or syrup which is manufactured in this state and sold to a purchaser outside this state.

Except as otherwise provided in this section, it shall be unlawful for any person to sell, use, handle or distribute any bottled soft drink or soft drink syrup to which the tax stamps or tax crowns required by this section are not affixed, and any person who shall violate this provision shall be guilty of a misdemeanor and, upon conviction thereof, shall be punished by a fine of not less than $100 nor more than $500, or by imprisonment for not more than six months, or by both such fine and imprisonment.

WV Legislature