WEST VIRGINIA CODE: §11-19-4A

§11-19-4a. Cancellation and removal of stamps.

Any person subject to the tax imposed by this article who affixes a soft drink stamp to a container shall be required to immediately cancel the stamp by writing or marking initials thereon and the date upon which the stamp was affixed. When any container to which a stamp has been affixed is emptied, the person emptying the same or on whose behalf the same has been emptied shall be required to immediately remove or deface the tax stamp thereon.

WV Legislature