WEST VIRGINIA CODE: §11-19-4B

§11-19-4b. Disposition of unused crowns; penalty for violation.

Unused tax crowns upon which the tax imposed by this article has not been paid and which the original purchaser has not used and does not intend to use, and which are fit for use, shall be disposed of in the following manner only:

(1) By returning same to the manufacturer thereof and receiving from such manufacturer a certificate which shall indicate the name of the person returning the crowns, the date of return and the number and denominations of crowns returned; or

(2) By transferring such crowns to any person and receiving in exchange therefor a certificate issued by the commissioner authorizing the transferee to acquire such crowns.

Upon receipt of either such certificate the commissioner shall credit the account of the original purchaser in the amount indicated by the certificate.

In the event of the disposition of such crowns in a manner not authorized by this section, the original purchaser thereof or his estate, and/or any person (whether acting in an official capacity or otherwise) who shall make such unauthorized disposition shall be liable for the amount of tax which the crowns represent; and, in addition, shall be guilty of a misdemeanor and, upon conviction thereof, shall be punished by a fine of $5,000 and imprisonment in the county jail for not less than sixty days nor more than one year, in the discretion of the court.

WV Legislature