WEST VIRGINIA CODE: §11-19-9

§11-19-9. Altering, counterfeiting or reusing tax stamps or tax crowns; penalty.

Any person who falsely or fraudulently makes, forges, alters, or counterfeits any tax stamp or tax crown prescribed by the commissioner under the provisions of this article, or who knowingly or willfully utters, passes or tenders as true any such false, altered, forged or counterfeited stamp or crown, or who uses more than once any stamp or crown for the purpose of evading the tax imposed by this article, shall be guilty of a felony and, upon conviction thereof, shall be punished by imprisonment in the penitentiary for not less than one year nor more than five years.

WV Legislature