WEST VIRGINIA CODE: §11-22-4

§11-22-4. Documentary stamps; affixing; cancellation; declaration of value.

The payment of the tax imposed by this article shall be evidenced by the affixing of a documentary stamp or stamps to every document by the person executing, delivering or presenting for recording such document. Each stamp shall be affixed in such manner that its removal will require the continued application of steam or water, and the person using or affixing such stamps shall write or stamp or cause to be written or stamped thereon the initials of his name and the date upon which such stamps are affixed or used so that such stamps may not again be used: Provided, That the commissioner may prescribe such other method of cancellation as he may deem expedient.

WV Legislature