WEST VIRGINIA CODE: §11-22-5

§11-22-5. Commissioner to provide for sale of stamps; rules and regulations.

(a) The commissioner shall prescribe, prepare and furnish adhesive stamps of such denominations and quantities as may be necessary for the payment of the tax imposed and assessed by this article, to the clerks of the various county commissions whose duty it shall be to offer said stamps for sale.

(b) The commissioner is hereby authorized and empowered to prescribe, adopt, promulgate and enforce rules and regulations relating to:

(1) The method and means to be used in affixing or cancelling of stamps in substitution for or in addition to the method and means provided in this article.

(2) The denominations and sale of stamps.

(3) Any other matter or thing pertaining to the administration and enforcement of the provisions of this article.

(c) In addition to the form of the stamps described in subsection (a) of this section, and the method and means to be used in affixing the stamps heretofore authorized by the commissioner, the commissioner may authorize the clerks of the county commissions to affix stamps by meter or other similar device. Stamps that are affixed by the use of such devices shall be uniform as to size and design and shall be in such form as determined by the commissioner. Notwithstanding the provisions of section four of this article, cancellation of the stamps affixed by the use of such devices is not required.

WV Legislature