WEST VIRGINIA CODE: §11-22-7

§11-22-7. Failure to affix stamps.

No document upon which a tax is imposed by this article shall be made the basis of any action or other legal proceeding, nor shall proof thereof be offered or received in evidence in any court of this state, nor shall the same be recorded in the office of any clerk of any county court of this state, unless or until a documentary stamp or stamps as provided in this article have been affixed thereto, but if recorded without stamps or without the proper amount of stamps, said document shall nevertheless be duly of record except that no copy thereof may be admitted in evidence until the proper amount of stamps has been placed on the original or such copy.

WV Legislature