WEST VIRGINIA CODE: §11-22-9

§11-22-9. Unlawful acts; penalty.

It shall be unlawful for any person to:

(1) Knowingly make a false statement in the declaration provided for in section six of this article; or,

(2) Fraudulently affix to any document upon which tax is imposed by this article any previously used documentary stamp which has been cut, torn or removed from any other document upon which tax is imposed by this article, or any forged or counterfeited stamp, or any impression of any forged or counterfeited stamp, die, plate or other article; or,

(3) Wilfully remove or alter the cancellation marks of any documentary stamp, or restore any such documentary stamp, with intent to use or cause the same to be used after it has already been used, or knowingly buy, sell, offer for sale, or give away any such altered or restored stamp to any person for use, or knowingly use the same; or,

(4) Knowingly have in his possession any altered or restored documentary stamp which has been removed from any document upon which tax is imposed by this article: Provided, That the possession of such stamps shall be prima facie evidence of an intent to violate the provisions of this clause; or,

(5) Knowingly or wilfully prepare, keep, sell, offer for sale, or have in his possession, any forged or counterfeited documentary stamps.

Any person violating any of the provisions of this section shall be guilty of a misdemeanor, and, upon conviction thereof, shall be sentenced to pay a fine of not less than $100 nor more than $1,000 or be imprisoned for not more than five years, or both, in the discretion of the court.

WV Legislature