WEST VIRGINIA CODE: §11-27-20

§11-27-20. Double taxation prohibited.

(a) No health care provider shall be required to report gross receipts derived from furnishing a health care item or service under more than one section of this article which imposes a tax.

(b) Gross receipts derived from furnishing a health care item or service to a patient shall be taxed only one time under this article.

WV Legislature