

WEST VIRGINIA CODE: §11-5-8

§11-5-8. Assessment of transients selling goods.

Any transient person desiring to offer or furnish for sale, either by auction or otherwise, any goods or merchandise not assessed for the purpose of taxation in any county in this state, shall apply to the assessor of the county in which such goods or merchandise is about to be offered or furnished for sale, and have the value thereof ascertained and assessed with taxes, as like property is valued and assessed, and shall, before selling any of such goods or merchandise, pay to such assessor the taxes levied for the current year. If at the time of such valuation and payment of taxes the levies for the current year shall not have been ascertained, the assessor shall assess such valuation according to the rate of taxation levied for the previous assessment year, for all purposes for which such goods or merchandise is liable to be assessed for the current year, in the place where they are to be offered or furnished for sale. If the amount thus ascertained and paid is afterward ascertained to be in excess of the taxes levied for the current year, he shall have such excess refunded to him. The assessor shall at the time he so values such goods or merchandise and collects the taxes thereon, if his personal property book has not been completed and certified, enter such valuation therein, under the appropriate heading in the name of the owner of such goods or merchandise. If at the time of such valuation and collection of taxes thereon such personal property books shall have been completed and certified, he shall enter the same in the supplement to the copy of such book retained by him and in either event he shall furnish to the Auditor, to the clerk of the county court and to the municipality, if any, interested therein, respectively, certificates of such valuation and of the amount of taxes collected thereon by him. The Auditor and such clerk shall preserve such certificates in their respective offices, and, if the entry of such valuation and assessment of taxes thereon shall not have been made in the personal property book before copies thereof have been certified, they shall also enter the amount of such valuation so certified to them in the supplements to their respective copies of such personal property book. The assessor shall deliver to such person a receipt for the amount of taxes paid by him stating therein the character of the goods or merchandise on which such taxes were paid, the value assessed thereon, and the amount of taxes and the year for which the same were paid. Such receipt shall be signed by the assessor and attested by the clerk of the county court, and when so signed and attested shall operate as a discharge to such person holding the same for any further liability for taxes in any county of the state on account of such goods or merchandise for that year; but it shall not relieve him from all liability for taxes on account of goods or merchandise which he has not reported to the assessor to be valued, and on which he has not paid the taxes as herein provided. The assessor shall report to the clerk of the county court all taxes collected by him under this and the preceding section, upon property assessed by him after he has completed and certified his personal property book, and it shall be the duty of such clerk to charge the same against him in the supplement to the personal property book filed with such clerk. Any such person who shall violate any of the provisions of this section shall be guilty of a misdemeanor and, shall be fined not less than \$50 nor more than \$500. The assessor shall

apportion the taxes collected by him under the provisions of this section, and shall account therefor to the county, district and municipality entitled thereto, according to the rate levied for the current year for each of them. Any assessor who shall fail to perform the duty required of him by this section shall forfeit not less than \$25 nor more than \$100. If he shall fail to account for any taxes collected by him under the provisions of this section he shall be guilty of embezzlement, and shall, in addition to the foregoing penalty, be punished therefor according to law.