WEST VIRGINIA CODE: §11-6C-4

§11-6C-4. Determination of tax on dealer vehicle inventory, daily passenger rental car inventory, dealer motorboat inventory, farm equipment dealers inventory or house trailer and factory-built homes inventory.

The annual amount of tax levied upon the dealer vehicle inventory, daily passenger rental car inventory, dealer motorboat inventory, farm equipment dealers inventory or house trailer and factory-built homes inventory pursuant to article eight of this chapter shall be based upon the market value as determined pursuant to this article, times the assessment percentage then provided by law.

WV Legislature