

# **WEST VIRGINIA CODE: §11-9-11**

## **§11-9-11. Engaging in business without payment of business franchise registration tax; posting business franchise registration certificate.**

If any person for more than thirty days:

(1) Engages in business without posting a business franchise registration certificate in the place of business in the manner required by law; (2) engages in business without payment of the business franchise registration tax when required by law; (3) engages in business after expiration of the period of time for which such certificate was granted without obtaining a new certificate; or (4) engages in business after the business franchise registration has been revoked, such person is guilty of a misdemeanor, and, upon conviction thereof, shall be fined \$100. Each day or part thereof that any violation continues is a separate offense and punishable accordingly: Provided, That the Tax Commissioner shall promulgate rules and regulations pursuant to chapter twenty-nine-a of this code relating to the posting of business franchise registration certificates, and violations of those rules and regulations shall constitute an offense under this section.