

WEST VIRGINIA CODE: §11-9-6

§11-9-6. Failure to collect or withhold tax.

Any person required by any provision of this chapter or article thirteen-c, chapter eight of this code to collect or withhold any tax, who willfully fails to collect or withhold the tax in the manner required by law, is guilty of a misdemeanor and, upon conviction thereof, shall be fined not less than \$100 nor more than \$500 or imprisoned in jail not more than six months, or both fined and imprisoned. Each month or fraction thereof during which the failure continues is a separate offense under this section and punishable accordingly.