WEST VIRGINIA CODE: §11-9-8

§11-9-8. Willful failure to maintain records or supply information; misuse of exemption certificate.

If any person: (1) Willfully fails to maintain any records, or supply any information, in the manner required by this chapter or article thirteen-c, chapter eight of this code or regulations therefor promulgated in accordance with law, to compute, assess, withhold or collect any tax imposed by this chapter; or (2) presents to any vendor a certificate for the purpose of obtaining an exemption from the tax imposed by article fifteen or fifteen-a of this chapter or article thirteen-c, chapter eight of this code and then knowingly uses the item or service purchased in a manner that is not exempt from the tax without remitting the tax in the manner required by law, that person is guilty of a misdemeanor and, upon conviction thereof, shall be fined not less than $100 nor more than $1,000 or imprisoned in jail not more than six months, or both fined and imprisoned.

WV Legislature