

WEST VIRGINIA CODE: §16-9E-1

§16-9E-1. Definitions.

For purposes of this article:

- (a) "Adult" means a person who is at least the legal minimum purchase age, as defined by section two, article nine-a of this chapter.
- (b) "Consumer" means an individual who does not hold a business registration certificate in this state for the business of selling tobacco products as a wholesale or retail dealer.
- (c) "Delivery sale" means any sale of cigarettes to a consumer in this state where either: (1) The purchaser submits the order for such sale by means of a telephonic or other method of voice transmission, the mails or any other delivery service, or the Internet or other online service; or (2) the cigarettes are delivered by use of the mails or a delivery service. A sale of cigarettes shall be a delivery sale regardless of whether or not the seller is located within this state. A sale of cigarettes not for personal consumption to a person who holds a business registration certificate as a wholesale dealer or a retail dealer shall not be a delivery sale.
- (d) "Delivery service" means any person who is engaged in the commercial delivery of letters, packages, or other containers.
- (e) "Department" means the State Tax Department.
- (f) "Legal minimum purchase age" is at least eighteen years of age as defined by section two, article nine-a of this chapter for the purchase of cigarettes in this state.
- (g) "Mails" or "mailing" means the shipment of cigarettes through the United States postal service.
- (h) "Shipping container" means a container in which cigarettes are shipped in connection with a delivery sale.
- (i) "Shipping documents" means bills of lading, airbills, or any other documents used to evidence the undertaking by a delivery service to deliver letters, packages, or other containers.