WEST VIRGINIA CODE: §16-9E-2

§16-9E-2. Requirements for delivery sales.

- (a) A person shall not, in connection with a delivery sale, accept a purchase order, sell, mail, deliver, or cause to be delivered any tobacco product to any individual who is under the legal minimum purchase age in this state.
- (b) Each person accepting a purchase order for, selling, mailing, delivering, or cause to be delivered of any tobacco product in connection with a delivery sale shall comply with:
- (1) The applicable age verification requirements set forth in §16-9E-3 of this code;
- (2) The applicable shipping requirements set forth in §16-9E-4 of this code;
- (3) The applicable registration and reporting requirements set forth in §16-9E-5 of this code;
- (4) The tax collection requirements set forth in §16-9E-6 of this code; and
- (5) All other laws of this state generally applicable to sales of tobacco products that occur entirely within this state, including, but not limited to, those laws imposing:
- (A) Excise taxes;
- (B) Sales taxes;
- (C) License and revenue-stamping requirements; and
- (D) Escrow or other payment obligations.