

WEST VIRGINIA CODE: §16-9E-2

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

(a) No person shall make a delivery sale of cigarettes to any individual who is under the legal minimum purchase age in this state.

(b) Each person accepting a purchase order for a delivery sale shall comply with:

(1) The age verification requirements set forth in section three of this article;

(2) The disclosure requirements set forth in subdivision (3), subsection (a), section three of this article;

(3) The shipping requirements set forth in section four of this article;

(4) The registration and reporting requirements set forth in section five of this article;

(5) The tax collection requirements set forth in section six of this article; and

(6) All other laws of this state generally applicable to sales of cigarettes that occur entirely within this state, including, but not limited to, those laws imposing: (i) Excise taxes; (ii) sales taxes; (iii) license and revenue-stamping requirements; and (iv) escrow or other payment obligations.