

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.