

WEST VIRGINIA CODE: §16-9E-5

§16-9E-5. Registration and reporting requirements.

(a) Prior to making delivery sales or mailing, shipping, or otherwise delivering cigarettes in connection with any such sales, every person shall file with the department a statement setting forth the seller's name, trade name, and the address of the seller's principal place of business and any other place of business.

(b) Not later than the tenth day of each calendar month, each person that has made a delivery sale or mailed, shipped, or otherwise delivered cigarettes in connection with any such sale during the previous calendar month shall file with the department a memorandum or a copy of the invoice that provides for each and every delivery sale:

(1) The name and address of the consumer to whom the delivery sale was made;

(2) The brand or brands of the cigarettes that were sold in the delivery sale; and

(3) The quantity of cigarettes that were sold in the delivery sale.

(c) Any person that satisfies the requirements of 15 U.S.C. §376 shall be deemed to satisfy the requirements of this section.