WEST VIRGINIA CODE: §16-9E-7

§16-9E-7. Penalties.

(a) Except as otherwise provided in this section, a first violation of any provision of this article shall be a misdemeanor and punishable by a fine of $500 or five times the retail value of the tobacco products involved, whichever is greater.

(b) Any person who knowingly violates any provision of this article, or who knowingly and falsely submits a certification under §16-9E-3 of this code in another person's name, is guilty of a misdemeanor and, upon conviction thereof, shall be fined $1,000 or 10 times the retail value of the tobacco products involved, whichever is greater, or confined in jail not more than six months, or both.

(c) Any person failing to collect or remit to the department any tax required in connection with a delivery sale shall be assessed, in addition to any other penalty, a penalty of five times the retail value of the tobacco products involved.

(d) Any tobacco products sold or attempted to be sold in a delivery sale that does not meet the requirements of this article shall be forfeited to this state and destroyed. All fixtures, equipment, and all other materials and personal property on the premises of any person who, with the intent to defraud this state, violates any of the requirements of this article, shall be forfeited to this state.

WV Legislature