WEST VIRGINIA CODE: §16-9H-6

§16-9H-6. Annual license fee.

(a) The annual license fee for a license issued under the provisions of this article to operate a vape or smoke shop is $1,200.

(b) The fee for any license issued following January 1 of any year that expires on June 30 of that year is one half of the annual license fee prescribed by §16-9H-6(a) of this code.

(c) A licensee that fails to complete a renewal application and make payment of its annual license fee in renewing its license on or before June 30 of any subsequent year, after initial application, shall be charged an additional $150 reactivation fee. The fee payment may not be prorated or refunded, and the reactivation fee shall be paid prior to the processing of any renewal application and payment of the applicable full year annual license fee. A licensee who continues to operate upon the expiration of its license is subject to all fines, penalties, and sanctions available in this article, all as determined by the commissioner.

(d) Funds derived from the fees shall be remitted by the commissioner to the State Treasurer and divided as follows:

(1) Fifty percent shall be credited to the Agricultural Fees Fund established by the provisions of §19-1-4c of this code; and

(2) Fifty percent shall be credited to the Alcohol Beverage Control Enforcement Fund established by the provisions of §60-7-13 of this code.

WV Legislature