WEST VIRGINIA CODE: §17A-10-9

§17A-10-9. Municipalities and other political subdivisions not to levy or charge license tax on motor vehicles.

No license tax shall be levied or charged by any municipality or other political subdivision of the state with respect to motor vehicles and their operation except as provided in chapter eight-a, article five, section four, and also in chapter eight, article four, section twenty-seven of the Code of West Virginia, as amended, but this prohibition shall not prevent municipalities or other political subdivisions of the state from assessing and collecting the regular property tax on such motor vehicle.

WV Legislature