WEST VIRGINIA CODE: §17A-6D-2

§17A-6D-2. Collection of daily passenger car rental tax imposed.

The tax authorized by section four, article three of this chapter and established by rules promulgated in accordance with the provisions of article three, chapter twenty-nine-a of this code shall be collected by each rental car business. The daily passenger car business shall collect the tax on each vehicle rented regardless of where the vehicle is titled or registered and shall remit all taxes collected to the Division of Motor Vehicles on a monthly basis. All taxes collected pursuant to this section shall be deposited in the state road fund and subject to appropriation by the Legislature. The daily passenger car business shall complete the returns required by the Commissioner of Motor Vehicles and submit them monthly with the remittance. In addition, an annual return which summarizes the monthly returns is required. The monthly returns are due no later than the fifteenth day following the last day of the month for which the return applies, and the annual return shall be due no later than the thirtieth day following the close of the year to which it applies. The Commissioner of Motor Vehicles shall promulgate an emergency rule pursuant to the provisions of chapter twenty-nine-a of this code setting forth pertinent information regarding the collection of the tax imposed under this section, the definition of a daily passenger car rental business, and specifying forms. Nonpayment of the tax shall constitute grounds for the Commissioner of Motor Vehicles to deny, suspend or revoke the license certificate set forth in this article. The emergency rule shall be filed on or before June 1, 2000.

WV Legislature