WEST VIRGINIA CODE: §17a-10-13

§17A-10-13. Payment of fees and passenger seat tax to cities or towns.

The holders of a certificate of convenience and necessity authorizing the transportation of property or person for hire wholly within any incorporated city or town and within its adjacent suburban area not exceeding three miles distant from the city boundary shall pay the fees and passenger seat tax provided for in this article, as to such operation wholly within such city or town to such city or town instead of to the department of motor vehicles, provided that any such city or town may collect the fee or tax for the operation wholly within such city or town in lieu of but not greater than the fees and taxes provided in this article.

WV Legislature