

WEST VIRGINIA CODE: §33-3-16

§33-3-16. Retaliation.

(a) When by or pursuant to the laws of any other state or foreign country any premium or income or other taxes, or any fees, fines, penalties, licenses, deposit requirements or other material obligations, prohibitions or restrictions are imposed upon West Virginia insurers doing business, or that seek to do business in such other state or country, or upon the agents of such insurers, which in the aggregate are in excess of such taxes, fees, fines, penalties, licenses, deposit requirements or other obligations, prohibitions or restrictions directly imposed in the aggregate upon similar insurers of such other state or foreign country or upon the agents of such insurers under the statutes of this state, so long as such laws continue in force or are so applied, the same obligations, prohibitions and restrictions of whatever kind shall be imposed in the same manner upon similar insurers of such other state or foreign country doing business in West Virginia. Any tax, license or other obligation imposed by any city, county or other political subdivision of a state or foreign country on West Virginia insurers or their agents shall be deemed to be imposed by such state or foreign country within the meaning of this section. The provisions of this section shall not apply to ad valorem taxes on real or personal property or to personal income taxes.

(b) If an insurer domiciled in West Virginia is refused authority to transact in another state insurance upon a plan and in a manner which is permitted for domestic insurers of such other state, notwithstanding that the West Virginia insurer be fully qualified for such authority in accordance with the applicable laws of such other state, and if such refusal be not accompanied by a written statement of the grounds therefor, then and thereafter, and for so long as such refusal shall continue, the commissioner may refuse to grant an initial license (but not a renewal of an existing license) to any insurer domiciled in such other state which may seek to transact in West Virginia a like kind or kinds of insurance.