WEST VIRGINIA CODE: §33-43-15

§33-43-15. Taxes collected on behalf of the commissioner.

When a person is required to collect a tax or surcharge from another and remit the amount thus collected to the commissioner, the moneys collected are considered to be held by that person in trust for the State of West Virginia. With respect to the filing of returns, assessments and interest, taxes that are collected by a person to be remitted to the commissioner are treated as would a tax paid directly by that person to the commissioner. The person collecting the tax shall return to the policyholder or person paying the tax or surcharge any refund made for overpayment of the amount collected.

WV Legislature