WEST VIRGINIA CODE: §47-11A-5

§47-11A-5. “Retailer” and “wholesaler” defined; sales and transfers subject to article.

(a) The term “retailer” shall mean and include every person, partnership, firm, corporation, or other entity engaged in the business of making sales at retail within this state: Provided, however, That in the case of a person, partnership, firm, corporation, or other entity engaged in the business of making sales both at retail and at wholesale, such term shall be applied only to the retail portion of such business.

(b) The term “wholesaler” shall mean and include every person, partnership, firm, corporation, or other entity engaged in the business of making sales at wholesale within this state: Provided, That in the case of a person, partnership, firm, corporation, or other entity engaged in the business of making sales both at retail and wholesale, such term shall be applied only to the wholesale portion of such business.

(c) The provisions of this article shall be applicable to all sales at retail made by a retailer as herein defined, and shall be applicable to any transfer for a valuable consideration made in the ordinary course of trade, or the usual prosecution of the retailer's business, of title to tangible personal property to the purchaser for consumption or use other than resale or further proceedings or manufacturing, and shall be applicable also to any transfer of such property where title is retained by the retailer as security for the payment of such purchase price.

(d) The provisions of this article shall be applicable to all sales at wholesale, and shall be applicable to any transfer for a valuable consideration made in the ordinary course of trade or in the usual prosecution of the wholesaler’s business, of title to tangible personal property to the purchaser for purposes of resale or further proceedings or manufacturing, and shall be applicable also to any such transfer of property where title is retained by the seller as security for the payment of the purchase price.

WV Legislature