WEST VIRGINIA CODE: §47-21A-22

§47-21A-22. Violation of provisions; crime; civil penalties.

(a) Any person, entity, or platform provider that knowingly violates any provisions of this article, other than the provisions of §47-21A-20 or §47-21A-21 of this code is guilty of a misdemeanor and, upon conviction thereof, shall be fined not less than $100 nor more than $1,000; and, upon a second or subsequent conviction thereof, shall be fined not less than $100 nor more than $100,000 or confined in jail not more than one year, or both fined and confined.

(b) In addition to any other penalty provided by law, any person, licensed or unlicensed under this article, who violates any provisions of this article, or who fails to perform any of the duties or obligations created and imposed upon them by the provisions of this article, other than the provisions of §47-21A-20 or §47-21A-21 of this code is subject to a civil penalty determined by the Tax Commissioner in an amount not to exceed $10,000.

WV Legislature