

## **WEST VIRGINIA CODE: §47-23-3**

### **§47-23-3. Fees.**

Wholesalers or distributors of charitable raffle boards and games to retailers shall be licensed and a license fee in the amount of \$500 shall be paid to the commissioner by each wholesaler or distributor for an annual license. Wholesalers and distributors shall also pay a fee of 20¢ on each dollar of retail value of each charitable raffle board or game sold to a retailer. This fee shall be in addition to any tax imposed pursuant to the provisions of article fifteen, chapter eleven of this code. The fees imposed by this article shall be deposited in accordance with the provisions of section two-a, article nine, chapter eleven of this code.