WEST VIRGINIA CODE: §47-23-8

§47-23-8. How fee paid; reports required; due date; records to be kept; inspection of records and stocks; examination of witnesses, summons, etc.

The retail value fee imposed by section three of this article shall be paid by each licensed wholesaler or distributor to the commissioner on or before April 20, July, October and January for the preceding three calendar months. The measure of the fee on the retail value of charitable raffle boards or games shall be determined by multiplying the total amount of the retail value of all charitable raffle boards and games sold by a wholesaler or distributor to retailers during the said three-month period by twenty percent. Said fee shall be in addition to any tax imposed pursuant to the provisions of article fifteen, chapter eleven of this code. All fees due and owing to the commissioner by reason of this article, if paid after the due dates required by this section, shall be subject to the provisions of article ten, chapter eleven of this code. Each wholesaler or distributor shall provide with each quarterly payment of fees a return covering the business transacted in the previous three calendar months and providing such other information as the commissioner may deem necessary for the ascertainment or assessment of the fee imposed by this article. Such return shall be signed under penalty of perjury on such forms as the Tax Commissioner may prescribe and the wholesaler or distributor shall at the time of filing remit all fees owed or due.

The returns prescribed herein are required, although a fee might not be due or no business transacted for the period covered by the return.

Each person required to file a return under this article shall make and keep such records as shall be prescribed by the commissioner that are necessary to substantiate the returns required by this article, including, but not limited to, invoices, serial numbers or other verification, inventories, receipts, disbursements and sales, for a period of time not less than three years.

Unless otherwise permitted, in writing, by authority of the commissioner, each delivery ticket or invoice for each purchase or sale of charitable raffle boards or games must be recorded upon a serially numbered invoice showing the name and address of the seller and the purchaser, the point of delivery, the date, quantity, serial number and price of the product sold and the fee must be set out separately, and such other reasonable information as the commissioner may require. These invoicing requirements also apply to cash sales and a person making such sales must maintain such records as may be reasonably necessary to substantiate his return.

In addition to the commissioner's powers set forth in section five, article ten, chapter eleven of this code, the commissioner shall have authority to inspect or examine the stock of charitable raffle boards and games kept in and upon the premises of any person where charitable raffle boards and games are placed, stored or sold, and he or she shall have authority to inspect or examine the records, books, papers and any equipment or records of

WV Legislature

manufacturers, wholesalers and distributors or any other person for the purpose of determining the quantity of charitable raffle boards and games acquired or disbursed to verify the truth and accuracy of any statement or return and to ascertain whether the fee imposed by this article has been properly paid.

In addition to the commissioner's powers set forth in section five, article ten, chapter eleven of this code, and as a further means of obtaining the records, books and papers of a manufacturer, wholesaler, distributor or any other person and ascertaining the amount of fees and returns due under this article, the commissioner shall have the power to examine witnesses under oath; and if the witness shall fail or refuse at the request of the commissioner to grant access to the books, records or papers, the commissioner shall certify the facts and names to the circuit court of the county having jurisdiction of the party and such court shall thereupon issue summons to such party to appear before the commissioner, at a place designated within the jurisdiction of such court, on a day fixed, to be continued as the occasion may require for good cause shown and give such evidence and lay open for inspection such books and papers as may be required for the purpose of ascertaining the amount of fee and returns due, if any.

WV Legislature