WEST VIRGINIA CODE: §47-25-2

§47-25-2. Definitions.

(a) "Agent" means any person authorized by the State Tax Commissioner to purchase and affix stamps on packages of cigarettes.

(b) "Cigarette" means:

(1) Any roll of tobacco wrapped in paper or in any substance not containing tobacco; and

(2) Any roll of tobacco wrapped in any substance containing tobacco which, because of its appearance, the type of tobacco used in the filler, or its packaging and labeling, is likely to be offered to, or purchased by, consumers as a cigarette as described in this subsection.

(c) "Manufacturer" means:

(1) Any entity which manufactures or otherwise produces cigarettes or causes cigarettes to be manufactured or produced anywhere that the manufacturer intends to be sold in this state, including cigarettes intended to be sold in the United States through an importer;

(2) The first purchaser anywhere that intends to resell in the United States cigarettes manufactured anywhere that the original manufacturer or maker does not intend to be sold in the United States; or

(3) Any entity that becomes a successor of an entity described in subdivision (1) or (2) of this subsection.

(d) "Quality control and quality assurance program" means the laboratory procedures implemented to ensure that operator bias, systematic and nonsystematic methodological errors and equipment- related problems do not affect the results of the testing. The program shall ensure that the testing repeatability remains within the required repeatability values stated in subdivision (6), subsection (a), section three of this article for all test trials used to certify cigarettes in accordance with this article.

(e) "Repeatability" means the range of values within which the repeat results of cigarette test trials from a single laboratory will fall ninety-five percent of the time.

(f) "Retail dealer" has the same meaning as in section two, article seventeen, chapter eleven of this code.

(g) "Sale" has the same meaning as in section two, article seventeen, chapter eleven of this code.

(h) "Wholesale dealer" means any person other than a manufacturer who sells cigarettes or

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tobacco products to retail dealers or other persons for purposes of resale and any person who owns, operates or maintains one or more cigarette or tobacco product vending machines in, at or upon premises owned or occupied by any other person.

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