WEST VIRGINIA CODE: §47-25-8

§47-25-8. Inspection.

To enforce the provisions of this article, the State Tax Commissioner and its duly authorized representatives may examine the books, papers, invoices and other records of any person in possession, control or occupancy of any premises where cigarettes are placed, stored, sold or offered for sale, as well as the stock of cigarettes on the premises. Every person in the possession, control or occupancy of any premises where cigarettes are placed, sold or offered for sale, shall give the State Tax Commissioner and its duly authorized representatives the means, facilities and opportunity for the examinations authorized by this section.

WV Legislature