

## WEST VIRGINIA CODE: §5-1-29

### **§5-1-29. Reciprocity agreements to establish regulations, licensing requirements and taxes for small businesses in contiguous states and the District of Columbia doing business in West Virginia.**

(a) The Governor is hereby authorized to enter into and renew reciprocity agreements with the governors and other appropriate state governmental agencies from states that share contiguous borders with this state, and the District of Columbia, to establish regulations, licensing requirements and taxation for small businesses headquartered in this state or contiguous states or the District of Columbia that conduct business in both. In the discretion of the Governor, the Attorney General or secretary of an executive branch department may be delegated and empowered in writing to negotiate and enter into such reciprocity agreements on behalf of the Governor.

(b) Notwithstanding the authority granted in subsection (a) of this section, any reciprocity agreement that impacts or affects taxation, either the receipt or payment thereof, may not be entered into unless and until such agreement is approved by the Legislature by act.

(c) For the purposes of this section, the term "small business" has the same meaning as prescribed under section seven-a, article thirteen-c, chapter eleven of this code.