WEST VIRGINIA CODE: §59-1-1

§59-1-1. Fee for use of state seal.

Except when the seal is used on the papers of a requisition issued by the Governor for the return of a fugitive from justice, or when the seal of the state is affixed to any certificate, credential or commission of a public officer, and except in cases where it is otherwise provided by law, there shall be a tax of $1 whenever the seal of the state is affixed to any paper, which tax shall be paid to the Secretary of State, and by him paid into the treasury of the state.

WV Legislature