WEST VIRGINIA CODE: §60-8-7

§60-8-7. Records; inspection.

Every person who sells or ships wine as a direct shipper to West Virginia adult residents or who sells or ships wine to a distributor, and every distributor shall maintain records of all sales, shipments and deliveries, including invoices, records, receipts, bills of lading and other pertinent papers required by the commissioner. All such records shall be preserved for at least two years. The Tax Commissioner or the commissioner, or both, may inspect the books, accounts and records of any licensee and examine, under oath, any officer, agent or employee of any licensee or any person engaged in the business of selling, shipping or delivering wine to a distributor. The Tax Commissioner or the commissioner, or both, may require the production, within this state at the time and place the Tax Commissioner or the commissioner, or both, may designate, of any books, accounts, papers or records kept within or without the state, or verified copies in lieu thereof, in order that an examination thereof may be made by the Tax Commissioner, the commissioner or their duly designated agents.

WV Legislature