WEST VIRGINIA CODE: §60-9-1

§60-9-1. Definitions.

(a) As used in this article:

(1) "Package" means a pack, carton or container of any kind in which cigarettes are offered for sale, sold, or otherwise distributed, or intended for distribution, to consumers.

(2) "Importer" means "importer" as that term is defined in 26 U.S.C. 5702(1).

(3) "Person" means and includes any individual, firm, association, company, partnership, corporation, joint-stock company, club, agency, syndicate, municipal corporation or other political subdivision of this state, trust, receiver, trustee, fiduciary or conservator, and when used in connection with any penalties imposed by this article, means and includes officers, directors, trustees or members of any firm, copartnership, association, corporation, trust or any other unit acting as a group.

(4) "Retailer" means and includes every person in this state, other than a wholesaler or subjobber, as defined in section two, article seventeen, chapter eleven of this code, engaged in the selling of cigarettes at retail to a consumer or to any person for any purpose other than resale.

WV Legislature