

WEST VIRGINIA CODE: §60-9-9

§60-9-9. Applicability.

This article does not apply to cigarettes allowed to be imported or brought into the United States for personal use, and cigarettes sold or intended to be sold as duty-free merchandise by a duty-free sales enterprise in accordance with the provisions of 19 U.S.C. 1555(b) and any implementing regulations: Provided, That this article does apply to any cigarettes that are brought back into the customs territory for resale within the customs territory. The penalties provided in this article are in addition to any other penalties imposed under other law.