WEST VIRGINIA CODE: §7-18-10

§7-18-10. Tax return and payment.

Unless otherwise provided by ordinance, order, rule or regulation of the taxing authority, the tax authorized by this article, if imposed or levied by any municipality or county, shall be due and payable in monthly installments on or before the fifteenth day of the calendar month next succeeding the month in which the tax accrued: Provided, That for credit sales in which the tax authorized by this article is not collected by the hotel operator at the time of such sales, such tax shall not, for purposes of this article, be regarded as having accrued until the date on which it is either received by the hotel operator or upon the expiration of the thirty day payment period set forth in section six of this article, whichever shall first occur. The hotel operator shall, on or before the fifteenth day of each month, prepare and deliver to the taxing authority a return for the preceding month, in the form prescribed by the taxing authority. Such form shall include all information necessary for the computation, collection and subsequent distribution of the tax as the taxing authority may require. A remittance for the amount of the tax due shall accompany each return. Each return shall be signed by the hotel operator or his duly authorized agent.

WV Legislature