WEST VIRGINIA CODE: §7-18-5

§7-18-5. Occupancy billed to government agencies or employees.

(a) Hotel room occupancy billed directly to the federal government shall be exempt from this tax: Provided, That rooms paid for by a federal government employee for which reimbursement is made shall be subject to this tax.

(b) Hotel room occupancy billed directly to this state or its political subdivisions shall be exempt from this tax: Provided, That rooms paid for by an employee of this state for which reimbursement is made shall be subject to this tax.

WV Legislature