# WEST VIRGINIA CODE: §7-18-8

**§7-18-8. Failure to collect or remit tax; liability of hotel operator.**

If any hotel operator fails to collect the tax authorized by this article and levied pursuant to municipal ordinance or order of the county commission or shall fail to properly remit such tax to the taxing authority, he shall be personally liable for such amount as he failed to collect or remit: Provided, That such hotel operator shall not be held liable for failure to collect such tax if the hotel operator can by good and substantial evidence prove the refusal of the purchaser to pay this tax despite the diligent effort in good faith of the hotel operator to collect the tax.

WV Legislature