WEST VIRGINIA CODE: §7-18-9

§7-18-9. Total amount collected to be remitted.

A profit may not accrue to any person as a result of the collection of the tax authorized under this article. Notwithstanding that the total amount of taxes collected by a hotel operator may be in excess of the amount for which a consumer would be liable by the application of the levy imposed under this article for the occupancy of a hotel room or rooms, the total amount of all taxes collected by any hotel operator shall be remitted to the taxing authority as hereinafter provided.

WV Legislature