

# **WEST VIRGINIA CODE: §7-27-29**

## **§7-27-29. Notification of Tax Commissioner, Auditor and Treasurer.**

(a) Any county that imposes a county transportation sales and use tax pursuant to this article, or changes the rate of the taxes, shall notify the Tax Commissioner at least one hundred eighty days before the effective date of the imposition of the taxes or the change in the rate of taxation and provide the commissioner with a certified copy of the order of the county commission imposing the taxes or changing the rates of taxation.

(b) A copy of the notice shall at the same time be furnished to the State Auditor and the State Treasurer.