WEST VIRGINIA CODE: §7-27-33

§7-27-33. County transportation sales and use taxes in addition to other taxes.

County transportation sales and use taxes imposed pursuant to this article shall be collected and paid in addition to:

(1) The state consumer sales and service tax imposed by article fifteen, chapter eleven of this code;

(2) The state use tax imposed by article fifteen-a, chapter eleven of this code;

(3) Any hotel occupancy tax imposed pursuant to section one, article eighteen of this chapter;

(4) Any tax imposed pursuant to article twenty-two of this chapter;

(5) Any municipal sales or use tax imposed pursuant to section five-a, article one, chapter eight of this code;

(6) Any tax imposed pursuant to sections six and seven, article thirteen, chapter eight of this code;

(7) Any tax imposed by article thirty-eight, chapter eight of this code; and

(8) The tax imposed by section twenty-one, article three-a, chapter sixty of this code.

WV Legislature