

WEST VIRGINIA CODE: §7-27-35

§7-27-35. Sourcing rules for county transportation sales and use taxes.

Sales, purchases and uses of tangible personal property, custom software and taxable services shall be sourced for purposes of imposition and payment of county transportation sales and use taxes imposed pursuant to this article in accordance with the sourcing rules set forth in article fifteen-b, chapter eleven of this code applicable to the taxes imposed by articles fifteen and fifteen-a, chapter eleven of this code.