WEST VIRGINIA CODE: §7-27-39

§7-27-39. Local rate and boundary changes.

(a) General. – New county transportation sales and use taxes and any change in the rate of existing county transportation sales and use taxes shall first apply and be collected and paid only on the first day of a calendar quarter that begins at least sixty days after the Tax Commissioner notifies sellers of the imposition of the county taxes, or a change in the rate of those taxes, except as provided in subsection (b) of this section.

(b) Printed catalogs. – County transportation sales and use taxes and any change in the rate of taxation shall first apply to purchases from printed catalogs where the purchaser computed the tax based upon the local tax rate published in the catalog only on and after the first day of a calendar quarter that begins after the Tax Commissioner provides sellers at least one hundred twenty days' notice of imposition of the tax or a change in the rate of taxation.

(c) County boundary changes. – A county boundary change shall first apply for purposes of computation of a county transportation sales and use taxes on the first day of a calendar quarter that begins at least sixty days after the Tax Commissioner notifies sellers of the boundary change.

WV Legislature