WEST VIRGINIA CODE: §8-13C-5A

§8-13C-5a. Credit for sales tax paid to another municipality.

(a) Credit against municipal use tax. -- A person is entitled to a credit against a use tax imposed by a municipality pursuant to section five of this article on the use of a particular item of tangible personal property, custom software or service equal to the amount, if any, of sales tax lawfully paid to another municipality for the acquisition of that property or service: Provided, That the amount of credit allowed may not exceed the amount of use tax imposed on the use of the property or service in the municipality of use.

(b) Definitions. -- For purposes of this section:

(1) "Municipality" means a municipality, as defined in section two, article one of this chapter, or a comparable unit of local government in another state;

(2) "Sales tax" includes a sales tax or compensating use tax

lawfully imposed on the use of tangible personal property, custom software or a service by the municipality or county, as appropriate, in which the sale or use occurred; and

(3) "State" includes the fifty states of the United States and the District of Columbia but does not include any of the several territories organized by Congress.

(c) No credit is allowed under this section for payment of any sales or use taxes imposed by this state or any other state.

WV Legislature