WEST VIRGINIA CODE: §8-13C-6

§8-13C-6. Notification to Tax Commissioner; responsibilities of Tax Commissioner; fee; special revenue account; application of state tax law.

(a) Notification to Tax Commissioner. -– Any municipality that imposes a municipal sales and service tax and a municipal 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 the taxes.

(b) State level administration of taxes. -– The Tax Commissioner is responsible for administering, collecting and enforcing any municipal sales and service tax and any municipal use tax imposed pursuant to this article in the same manner as the state consumers sales and service tax imposed pursuant to article fifteen, chapter eleven of this code and the state use tax imposed pursuant to article fifteen-a of said chapter.

(c) Fee for services. -– The Tax Commissioner may retain from collections a fee not to exceed the lesser of the cost of the service provided or one percent of the amount of taxes imposed pursuant to this article that are collected by the Tax Commissioner during any fiscal year.

(d) Establishment of special revenue account. -– There is created in the state Treasury a special revenue revolving fund account known as the Tax Department Municipal Sales and Use Tax Operations Fund, which shall be an interest-bearing account. The fund shall consist of any future funds received from fees charged by the Tax Commissioner pursuant to this section and any funds appropriated by the Legislature or transferred by any public agency as contemplated or permitted by applicable federal or state law; and any accrued interest or other return on the moneys in the fund. The balance remaining in the fund at the end of each fiscal year shall remain in the fund and not revert to the state General Revenue Fund.

(e) Application of state sales tax law. -– The state consumers sales and service tax law, set forth in article fifteen, chapter eleven of this code, and the amendments to that article and the rules of the Tax Commissioner relating to the laws shall apply to a municipal sales and service tax imposed pursuant to this article to the extent the rules and laws are applicable.

(f) Application of state use tax law. -- The state use tax law, set forth in article fifteen-a, chapter eleven of this code, and the amendments to that article and the rules of the Tax Commissioner relating to the laws shall apply to a municipal use tax imposed pursuant to this article to the extent the rules and laws are applicable.

(g) Definitions incorporated. -– Any term used in this article or in an ordinance adopted pursuant to this article that is defined in articles fifteen, fifteen-a and fifteen-b, chapter eleven of this code, as amended, shall have the same meaning when used in this article or in an ordinance adopted pursuant to this article, unless the context in which the term is used clearly requires a different result.

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(h) Automatic updating. -- Any amendments to articles nine, ten, fifteen, fifteen-a and fifteen-b, chapter eleven of this code shall automatically apply to a sales or use tax imposed pursuant to this article, to the extent applicable.

(i) Administrative procedures. -– Each and every provision of the West Virginia Tax Procedure and Administration Act set forth in article ten, chapter eleven of this code applies to the taxes imposed pursuant to this article, except as otherwise expressly provided in this article, with like effect as if that act were applicable only to the taxes imposed by this article and were set forth in extenso in this article.

(j) Criminal penalties. -– Each and every provision of the West Virginia Tax Crimes and Penalties Act set forth in article nine, chapter eleven of this code applies to the taxes imposed pursuant to this article with like effect as if that act were applicable only to the taxes imposed pursuant to this article and were set forth in extenso in this article.

WV Legislature