

# West Virginia sales tax guide

## Standard rate

The state sales tax rate in West Virginia for 2024 is 6%, and some municipalities may impose an additional tax rate of 1%.

## Reduced rate

There are currently no specific items or services listed as eligible for a reduced sales tax rate in West Virginia.

## Who is obliged to register sales tax in West Virginia

All remote sellers must be registered to collect and remit sales tax or West Virginia and municipality sales tax beginning January 1, 2019.

Small remote sellers are an exception if they do not have a physical presence in West Virginia and their annual sales of products and services in the state are less than \$100,000 and have fewer than 200 separate transactions for goods and services supplied in West Virginia.

## Threshold

Starting January 1, 2019, out-of-state dealers with sufficient physical or economic presence for establishing nexus in Alabama must register to collect sales tax. This

includes online sellers or remote sellers that have \$100,000 in annual West Virginia gross sales.

[Merchant thresholds by state](#)

[Marketplace thresholds by state](#)

The special rules are applicable to the SAAS business.

[Software as Service Tax Thresholds by state.](#)

## Online Marketplaces

If you are selling through not SSUT participating marketplace, then you will need to register for paying sales tax if you meet the \$100,000.

## Registration procedure

You can be registered online on the West Virginia Taxes website.

## Sales tax payment and filing date

For the convenience of remote sellers in West Virginia, online tax registration and payment system has been created.

Remote sellers must register for a login and password before filing returns.

Information provided by remote sellers with registration is based on establishing filing frequency (monthly, quarterly, annually). The frequency of filing tax returns is subject to change by the department. The remote seller will be notified if the department changes the filing frequency.

Month and quarter returns and tax payments are due on the 20th day of the calendar month following the close of the reporting period. As the case may be, the annual return is due on the 30th day following the close of the calendar/fiscal year.

## Penalty and interest

Penalty	Rate	Measure
Failure to timely file a return	5% per month – 25% maximum	Tax due (as shown on the return or as adjusted by State Tax Department)
Failure to timely pay the tax due	0.5% per month – 25% maximum	Tax due (as shown on the return or as adjusted by State Tax Department)
Failure to pay the tax due because of negligence or intentional disregard of rules	5% per month – 25% maximum	Amount of deficiency
Filing a false or fraudulent return	50%	Amount of deficiency

Failure to pay estimated tax

Interest  
rate

Amount of  
underpayment