



Registration and Sales Tax for Transient Vendors and Remote Sellers

This publication provides general information and is not meant to be a substitute for tax laws or regulations.

Transient Vendors

A **transient vendor** is any individual, partnership or corporation who does not maintain a residence or place of business in West Virginia but does bring property into the state to sell to consumers. This includes people from out-of-state who sell products out of vehicles along the roadside or at flea markets, fairs or carnivals.

Transient vendors are not:

- Commercial agents who only make sales for resale;
- Persons who only make sales by catalog or brochure;
- Persons who only sell agricultural and farming products (see [TSD 371](#)); or
- Persons who exclusively make and sell handmade crafts.

Transient vendors must carry the transient vendor license at all times and must publicly display it when making sales.

To register as a transient vendor, you must obtain a business registration certificate, a transient vendor license and post \$500 bond with the Tax Commissioner. To obtain your business registration certificate from the West Virginia Tax Division you must complete the [WV/BUS-APP](#) or go online to the [Business for West Virginia Website](#) to get started. A transient vendor must properly complete a [TVL-1 Application for Transient Vendor License](#) along with payment of the \$30 business registration fee and the [posting of security](#) (either through surety bond, cash, certified check or an irrevocable letter of credit) before commencing operations within this State.

The Tax Commissioner has the right to seize and sell the property and vehicle of the transient vendor if registration requirements are not met.

Remote Sellers

A **remote seller** means a person selling tangible personal property or services for delivery in West Virginia who does not have a physical presence in this state or enter the state themselves with their goods.

Remote sellers are required to collect West Virginia sales and use taxes. To obtain your business registration certificate from the West Virginia Tax Division you must complete the [WV/BUS-APP](#), go online to the [Business for West Virginia Website](#) or the webpage of the [Streamlined Sales Tax Governing Board, Inc.](#)

Smaller remote sellers will not be required to collect West Virginia State and municipal sales and use taxes when the remote seller has annual sales of products and services into the state of:

- (1) \$100,000 or less and
- (2) has fewer than 200 separate transactions for goods and services delivered in West Virginia.

All remote sellers are required to register. An exception to taxation is not an exemption from registration.

Municipal sales or use tax at a rate of up to 1% may also apply if the transaction is sourced to a municipality that imposes a municipal sales and use tax. For a list of municipalities that impose sales and use taxes, effective dates and rates, visit our website tax.wv.gov

For more information, you can:

- Call a Taxpayer Services Representative at (304)558-3333 or toll-free at (800) 982-8297
- Email taxhelp@wv.gov
- Go Online to tax.wv.gov