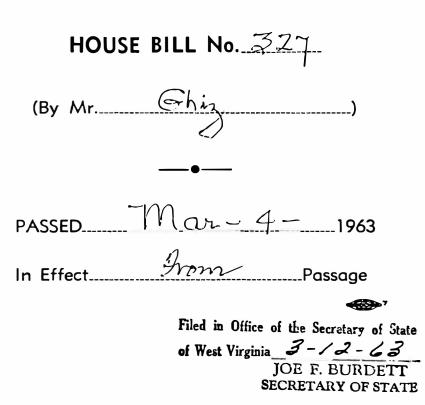
## WEST VIRGINIA LEGISLATURE

**REGULAR SESSION, 1963** 

## ENROLLED



# 327

## ENROLLED House Bill No. 327

(By Mr. Ghiz)

[Passed March 4, 1963; in effect from passage.]

AN ACT to amend and reenact section nine, article fifteen, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, relating to exemptions under the consumers sales tax.

Be it enacted by the Legislature of West Virginia:

That section nine, article fifteen, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be amended and reenacted to read as follows:

Section 9. Exemptions.—The following sales and serv-2 ices shall be exempt:

3 (1) Sales of gasoline, taxable under article fourteen,
4 chapter eleven of the code, one thousand nine hundred
5 thirty-one;

6 (2) Sales of gas, steam and water delivered to con-

Enr. H. B. No. 327]

7 summers through mains or pipes, and sales of electricity;
8 (3) Sales of textbooks required to be used in any of
9 the public schools of this state;

10 (4) Sales of property or services to the state, its insti-11 tutions or subdivisions, and to the United States, including 12 agencies of federal, state or local governments for dis-13 tribution in public welfare or relief work;

14 (5) Sales of motor vehicles which are titled by the de15 partment of motor vehicles and which are subject to the
16 tax imposed by section one, article seven, chapter seven17 teen of the code;

18 (6) Sales of property or services to churches and bona fide charitable organizations who make no charge what-19 20 ever for the services they render or to persons engaged in this state in the business of contracting, manufacturing, 21 transportation, transmission, communication, or in the 22 23 production of natural resources: Provided, however, That 24 the exemption herein granted shall apply only to serv-25 ices, machinery, supplies and materials directly used or 26 consumed in the businesses or organizations named 27 above;

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(7) An isolated transaction in which any tangible per-28 29 sonal property is sold, transferred, offered for sale, or delivered by the owner thereof or by his representative 30 31 for the owner's account, such sale, transfer, offer for sale or delivery not being made in the ordinary course of 32 33 repeated and successive transactions of like character by such owner or on his account by such representative; 34 35 (8) Sales of tangible personal property and services 36 rendered for use or consumption in connection with the 37 conduct of the business of selling tangible personal property to consumers or dispensing a service subject to tax 38 under this article and sales of tangible personal property 39 and services rendered for use or consumption in connec-40 41 tion with the commercial production of an agricultural 42 product the ultimate sale of which will be subject to the 43 tax imposed by this article: Provided, however, That 44 sales of tangible personal property and services to be

45 used or consumed in the construction of or permanent
46 improvement of real property shall not be exempt;
47 (9) Sales of tangible personal property for the purpose

48 of resale in the form of tangible personal property;

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Enr. H. B. No. 327]

(10) Sales of property or services to nationally char-49 50 tered fraternal or social organizations for the sole purpose 51 of free distribution in public welfare or relief work; 52 (11) Sales and services, fire fighting, or station house 53 equipment, including construction and automotive, made 54 to any volunteer fire department organized and incorpo-55 rated under the laws of the state of West Virginia; 56 (12) Sales of newspapers when delivered to consumers

57 by route carriers.

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The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled. Chairman Senate Committee Chairman House Committee Originated in the House. tim Takes effect.. ......passage. Clerk of the Senate Clerk of the House of Delegates want President of the Sepate e Speaker House of Delegates th proved this the // The within March , 1963. day of.....

Governor

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