

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1963



ENROLLED

HOUSE BILL No. 327

(By Mr. Chiz)



PASSED Mar - 4 - 1963

In Effect from Passage



Filed in Office of the Secretary of State
of West Virginia 3-12-63

JOE F. BURDETT
SECRETARY OF STATE

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-

7 sumers 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 de-
15 partment of motor vehicles and which are subject to the
16 tax imposed by section one, article seven, chapter seven-
17 teen of the code;

18 (6) Sales of property or services to churches and bona
19 fide charitable organizations who make no charge what-
20 ever for the services they render or to persons engaged
21 in this state in the business of contracting, manufacturing,
22 transportation, transmission, communication, or in the
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;

28 (7) An isolated transaction in which any tangible per-
29 sonal property is sold, transferred, offered for sale, or
30 delivered by the owner thereof or by his representative
31 for the owner's account, such sale, transfer, offer for sale
32 or delivery not being made in the ordinary course of
33 repeated and successive transactions of like character by
34 such owner or on his account by such representative;

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 prop-
38 erty to consumers or dispensing a service subject to tax
39 under this article and sales of tangible personal property
40 and services rendered for use or consumption in connec-
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;

49 (10) Sales of property or services to nationally char-
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.

The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

O. Roy Parker
Chairman Senate Committee

Arthur L. Sandall
Chairman House Committee

Originated in the House.

Takes effect from passage.

Howard Meyer
Clerk of the Senate

A. Blankenship
Clerk of the House of Delegates

Howard W. Benson
President of the Senate

Julius W. Singleton Jr.
Speaker House of Delegates

The within approved this the 11th
day of March, 1963.

W. M. Baum
Governor

