WEST VIRGINIA CODE: §11-12-2

§11-12-2. Definitions.

(a) General rule. -- Terms used in this article shall have the meaning ascribed to them in section four, article ten of this chapter, unless the context in which the term is used in this article clearly requires a different meaning, or the term is defined in subsection (b) of this section.

(b) Terms defined. -- For purposes of this article, the term:

(1) "Agriculture and farming" shall mean and include the production of food, fiber, or woodland products (but not timbering activity) by means of cultivation or tillage of the soil, or by the conduct of animal, livestock, dairy, apiary, equine or poultry husbandry, or by horticulture, or by any other plant or animal production, and all farm practices related (usual or incidental) thereto, including the storage, packing, shipping and marketing thereof, but not including any manufacturing, milling, processing or selling of such products by person other than the producer thereof.

For the purposes of this article:

(2) "Business activity" shall mean and include all purposeful revenue-generating activity engaged in or caused to be engaged in with the object of gain or economic benefit, either direct or indirect, and all activities of this state and its political subdivisions which involve the sale of tangible personal property or the rendering of service when such service activities compete with or may compete with the activities of another person. "Business activity" shall not include:

(A) Judicial sales directed by law or court order.

(B) Sales for delinquent taxes of real or personal property.

(C) The conduct of charitable bingo by any person licensed under article twenty,chapter forty-seven of this code.

(D) The conduct of a charitable raffle by any person.

(E) The conduct of a horse or dog race meeting by any racing association licensed under article twenty-three, chapter nineteen of this code.

(F) The operation or maintenance of the pari-mutuel system of wagering during the conduct of a licensed horse or dog race meeting.

(G) The sale of any commodity during the conduct of a licensed horse or dog race meeting.

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(H) The services of owners, trainers or jockeys which are essential to the effective conduct of a licensed horse or dog race meeting.

(I) Occasional or casual sales of property or services.

(3) "Business registration certificate" shall mean a certificate issued by the Tax Commissioner authorizing a person to conduct business within the State of West Virginia; and when referred to in this article as a certificate of registration or a business franchise registration certificate, it shall mean a business registration certificate.

(4) "Occasional sale" or "casual sale" shall mean a sale of tangible personal property not held or used by a seller in the course of an activity for which a business registration certificate is required, including the sale or exchange of all or substantially all the assets of any business and the reorganization or liquidation of any business: Provided, That such sale or exchange is not one of a series of sales or exchanges sufficient in number, scope and character to constitute a business activity requiring the holding of a business registration certificate.

(5) "Person" or "company" shall mean and include any individual, firm, copartnership, joint venture, association, corporation, estate, trust, business trust, receiver, syndicate, club, society, or other group or combination acting as a unit, or body politic or political subdivision (whether public or private, or quasi-public) and in the plural as well as the singular and when used in connection with the penalties imposed by section nine of this article, shall mean and include the officers, directors, trustees, or members of any firm, copartnership, joint venture, association, corporation, trust, business trust, syndicate or any other groups or combinations acting as a unit.

(6) "Registration year" shall mean a period of twelve calendar months beginning July 1, and ending the thirtieth day of the following June.

(7) "Registrant" shall mean any person who has been issued a business registration certificate under this article for the current registration year.

(8) "Tax commissioner" shall mean the Tax Commissioner or his agent.

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