WEST VIRGINIA CODE: §11-13-1

§11-13-1. Definitions.

(a) General. -- When used in this article, or in the administration of this article, the terms defined in subsection (b) shall have the meanings ascribed to them by this section, unless a different meaning is clearly required by either the context in which the term is used or by specific definition.

(b) Terms defined. --

(1) "Person", or the term "company", used in this article interchangeably, includes any individual, firm, copartnership, joint adventure, association, corporation, trust or any other group or combination acting as a unit, and the plural as well as the singular number, unless the intention to give a more limited meaning is disclosed by the context.

(2) "Sale", "sales" or "selling" includes any transfer of or title to property or electricity, whether for money or in exchange for other property.

(3) "Taxpayer" means any person liable for any tax hereunder.

(4) "Gross income" means the gross receipts of the taxpayer, received as compensation for personal services and the gross receipts of the taxpayer derived from trade, business, commerce or sales and the value proceeding or accruing from the sale of tangible property (real or personal) or service, or both, and all receipts by reason of the investment of the capital of the business engaged in, including rentals, royalties, fees, reimbursed costs or expenses or other emoluments however designated and including all interest, carrying charges, fees or other like income, however denominated, derived by the taxpayer from repetitive carrying of accounts, in the regular course and conduct of his or her business, and extension of credit in connection with the sale of any tangible personal property or service and without any deductions on account of the cost of property sold, the cost of materials used, labor costs, taxes, royalties paid in cash or in kind or otherwise, interest or discount paid or any other expenses whatsoever.

(5) "Gross proceeds of sales" means the value, whether in money or other property, actually proceeding from the sale of tangible property without any deduction on account of the cost of property sold or expenses of any kind.

(6) "Business" shall include all activities engaged in or caused to be engaged in with the object of gain or economic benefit, either direct or indirect. "Business" shall include the rendering of gas storage service by any person for the gain or economic benefit of any person, including, but not limited to, the storage operator, whether or not incident to any other business activity.

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(7) "Gas" means either natural gas unmixed or any mixture of natural and artificial gas or any other gas.

(8) "Storage reservoir" means that portion of any subterranean sand or rock stratum or strata into which gas has been injected for the purpose of storage prior to March 1, 1989.

(9) "Gas storage service" means the injection of gas into a storage reservoir, the storage of gas for any period of time in a storage reservoir or the withdrawal of gas from a storage reservoir. The gas may be owned by the storage operator or any other person.

(10) "Net number of dekatherms of gas injected" means the sum of the daily injection of dekatherms of gas in excess of the sum of the daily withdrawals of dekatherms of gas during a tax month.

(11) "Net number of dekatherms of gas withdrawn" means the sum of the daily withdrawal of dekatherms of gas in excess of the sum of the daily injection of dekatherms of gas during a tax month.

(12) "Gas storage operator" means any person who operates a storage reservoir or provides a storage service as defined in this subsection either as owner or lessee.

(13) "Month" or "tax month" means the calendar month.

(14) "Dekatherm" means the thermal energy unit equal to one million British thermal units (BTU's) or the equivalent of one thousand cubic feet of gas having a heating content of one thousand BTU's per cubic foot.

(15) "Taxable year" means the calendar year, or the fiscal year ending during the calendar year, upon the basis of which tax liability is computed under this article. "Taxable year" means, in case of a return made for a fractional part of a year under the provisions of this article, or under regulations promulgated by the Tax Commissioner, the period for which the return is made.

(16) "Homeowners' association" means a homeowners' association as defined in Section 528 of the Internal Revenue Code of 1986, as amended. The term "homeowners' association" also includes any unit owners' association organized under section one hundred one, article three, chapter thirty-six-b of this code.

(17) "Member", for purposes of the exemption provided in subdivision (7), subsection (b), section three of this article, means a person having membership rights in a homeowners' association, in accordance with the provisions of its articles of incorporation, bylaws or other instruments creating its form and organization; and having bona fide rights and privileges in the organization ordinarily conferred on members of the homeowners association, such as the right to vote, the right to elect officers and directors and the right to hold office within the organization. The term "member" also includes a "unit owner" as that term is defined in section one hundred three, article one, chapter thirty-six-b of this code.

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