WEST VIRGINIA CODE: §11-13-3

§11-13-3. Exemptions; annual exemption and periods thereof.

(a) Monthly exemption. –- For any tax imposed under the provisions of this article with respect to any period beginning on or after July 1, 1985, there is an exemption in every case of $41.67 per month in amount of tax computed under the provisions of this article. Only one exemption is allowed to any one person, whether the person exercises one or more privileges taxable hereunder.

(b) Exemptions from tax. –- The provisions of this article do not apply to:

(1) Insurance companies which pay the State of West Virginia a tax upon premiums: Provided, That the exemption does not extend to that part of the gross income of insurance companies which is received for the use of real property, other than property in which any company maintains its office or offices, in this state, whether the income is in the form of rentals or royalties;

(2) Nonprofit cemetery companies organized and operated for the exclusive benefit of their members;

(3) Fraternal societies, organizations and associations organized and operated for the exclusive benefit of their members and not for profit: Provided, That the exemption does not extend to that part of the gross income arising from the sale of alcoholic liquor, food and related services of fraternal societies, organizations and associations which are licensed as private clubs under the provisions of article seven, chapter sixty of this code;

(4) Corporations, associations and societies organized and operated exclusively for religious or charitable purposes and production credit associations, organized under the provisions of the federal Farm Credit Act of 1933;

(5) Any credit union organized under the provisions of chapter thirty-one of this code or any other chapter of this code: Provided, That the exemptions of this section do not apply to corporations or cooperative associations organized under the provisions of article four, chapter nineteen of this code;

(6) Gross income derived from advertising service rendered in the business of radio and television broadcasting;

(7) Gross income of a nonprofit homeowners' association received from assessments on its members for community services such as road maintenance, common area maintenance, water service, sewage service and security service; and

(8) Nonprofit water and sewer companies governed by the Public Service Commission of West Virginia and organized and operated for the exclusive benefit of their members.

WV Legislature