WEST VIRGINIA CODE: §11-13A-4

§11-13A-4. Treatment processes as production.

(a) Treatment processes considered as mining. -- The following treatment processes (and the treatment processes necessary or incidental thereto) when applied by the mine owner or operator to natural resources mined in this state shall be considered as mining and part of the privilege taxed under this article.

(1) Coal. -- In the case of coal: Cleaning, breaking, sizing, dust allaying, treating to prevent freezing and loading for shipment.

(2) Minerals customarily sold in crude form. -- In the case of other minerals which are customarily sold in crude form: Sorting, concentrating, sintering and substantially equivalent processes to bring them to shipping grade and form, and loading for shipment.

(3) Minerals not customarily sold in crude form. -- In the case of other minerals which are not customarily sold in the form of the crude mineral products: Crushing, grinding and beneficiation by concentration (gravity, flotation, amalgamation or electrostatic or magnetic), cyanidation, leaching, crystallization, precipitation (but not including electrolytic deposition, roasting, thermal or electric smelting or refining), or substantially equivalent processes or combinations of processes used in the separation or extraction of the product or products from the ore or the mineral or minerals from other material from the mine or other natural deposit.

(4) Oil shale. -- In the case of oil shale: Extraction from the ground, crushing, loading into the retort and retorting, but not hydrogenation, refining or any other process subsequent to retorting; and

(5) Other. -- Any other treatment process provided for in a legislative rule prescribed by the Tax Commissioner which, with respect to the particular ore or mineral, is not inconsistent with the preceding subdivisions of this subsection (a).

(b) Treatment processes not considered as mining. -- Unless such processes are otherwise provided for in subsection (a), or are necessary or incidental to processes provided for in subsection (a), the following treatment processes shall not be considered as "mining": Electrolytic deposition, roasting, calcining, thermal or electric smelting, refining, polishing, fine pulverization, blending with other materials, treatment effecting a chemical change, thermal action and molding or shaping.

(c) Treatment processes considered part of production of oil, natural gas and natural gas liquids. -- The privileges of severing and producing oil and natural gas shall not include any conversion or refining process.

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(d) Timber production privilege. -- The privilege of severing and producing timber shall end once the tree is severed and delimbed.

(e) Limestone and sandstone quarried or mined production privilege. -- The privilege of severing and producing limestone and sandstone by quarrying or mining shall end once the limestone or sandstone is severed from the earth.

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