WEST VIRGINIA CODE: §11-13FF-1

§11-13FF-1. Definitions.

As used in this article:

(1) “Commissioner” means the Tax Commissioner of the State of West Virginia, or his or her delegate.

(2) “Division” means the Tax Division of the Department of Revenue.

(3) “Low-Income Worker” means a person living in a household with total income at or below 200 percent of the Federal Poverty Level.

(4) “Program Value” means the fair market value of the vehicle less an amount to be determined by the qualifying charitable organization based upon the suitability of the vehicle to its program.

(5) “Qualified Charitable Organization” means a nonprofit association which:

(A) Is recognized as exempt from federal taxation under §501(c)(3) of the United States Code;

(B) Is registered as a charitable organization pursuant to §29-19-1 et seq. of this code; and

(C) Operates a program that provides the following services:

(i) Providing low-income workers in the state with below-market, affordable financing to purchase vehicles through cooperating financial institutions; and

(ii) Providing financial counseling and other training and assistance to low-income workers to meet the terms of the loans used to purchase the vehicles through the program.

(6) “Vehicle” means a passenger motor vehicle that is suitable for daily commutes for employment purposes and is acceptable to the qualifying charitable organization as to its suitability for its program.

WV Legislature