WEST VIRGINIA CODE: §11-13LL-13

§11-13LL-13. Consumers sales and service tax and use tax exemption for certificate holders and for construction contractors.

(a) Notwithstanding the provisions of §11-15-1 *et seq*. and §11-15A-1 *et seq*. of this code and notwithstanding the provisions of §11-15-8d of this code, or any other provision of this code, purchases of building materials, tangible personal property, and services by a construction contractor or construction subcontractor or by an eligible certificate holder, used in the construction of a qualified labor intensive heavy industrial manufacturing project facility and any property, structure or facility located on and within the property boundaries of a qualified labor intensive heavy industrial manufacturing project facility, certified pursuant to the provisions of this article, or outside the property boundaries of a qualified labor intensive heavy industrial manufacturing project facility but owned 50 percent or more by such eligible certificate holder, are exempt from the taxes imposed by §11-15-1 *et seq*. and §11-15A-1 *et seq*. of this code. The exemption authorized under this section applies to purchases of building materials, and tangible personal property incorporated into certified project buildings and structures during construction, and to purchases of services used in construction of certified project buildings and structures. The exemption authorized under this section also applies to those structures and facilities located outside the qualified labor intensive heavy industrial manufacturing project property that are not used in manufacturing, and which may be ancillary, incidental, convenient or remote to the manufacturing activity.

(b) Purchases of services, materials and tangible personal property for repairs, maintenance and refurbishment of project property enumerated in subsection (a) are exempt from the taxes imposed by §11-15-1 *et seq*. and §11-15A-1 *et seq*. of this code.

(c) The exemptions authorized under this section also apply to exempt purchases enumerated herein from the municipal consumers sales and service tax and use tax.

(d) Purchases of gasoline and special fuel or any other fuel or means of power for a motor vehicle or any other machine, apparatus or engine, are not exempt under the provisions of this section.

(e) Purchases subject to the consumers sales and service tax and use tax under the provisions of §11-15-3c of this code related to motor vehicle sales are not exempt under the provisions of this section.

(f) Purchases subject to a special district excise tax under §7-22-1 *et seq*. or §8-38-1 *et seq*. of this code are exempt under the provisions of this section.

WV Legislature