# WEST VIRGINIA CODE: §11-13OO-3

**§11-13OO-3. Definitions.**

(a) When used in this article, or in the administration of this article, terms defined in this section 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, in this article.

(b) Defined terms:

"Designee", when used in reference to the Secretary of the Department of Environmental Protection, shall mean any officer or employee of the Department of Environmental Protection duly authorized by the Secretary of the Department of Environmental Protection directly, or indirectly, by one or more delegations of authority, to perform the functions mentioned or described in this article.

"Disaster" shall mean any natural catastrophe, including, but not limited to, a hurricane, tornado, derecho, earthquake, landslide, mudslide, snowstorm, ice storm, fire, flood, or explosion.

"Eligible taxpayer" shall mean any person who makes a qualified expenditure for disaster repair and recovery efforts in this state and who is subject to the tax imposed by §11-13A-1 *et seq*. of this code. "Eligible taxpayer" shall include an affiliated group of taxpayers if the group elects to file a consolidated severance tax return under §11-13A-1 *et seq*. of this code.

"Expenditures for repair and recovery efforts" shall include payments made by an eligible taxpayer for labor done, tangible personal property, materials, services, or supplies furnished in furtherance of the removal of debris, damaged structures, earth and other disaster-related refuse, clearing, grubbing, grading, and excavation of the ground in preparation for construction, installation and repair of public property and infrastructure, and the construction, installation, and repair of public property and infrastructure following a disaster. In addition, the term "expenditures for repair and recovery efforts" includes the cost of machinery and equipment, including the cost of repairs, upgrades, or refurbishments of the machinery and equipment, purchased or leased by an eligible taxpayer and directly used as part of the repair and recovery efforts. The term "expenditures for repair and recovery efforts" excludes purchases of property and services that exceed the fair market value of the similar equipment, materials, services, or labor obtained in the open market in the area of the disaster at the time of the expenditure. The terms "includes" and "including", when used in a term or phrase defined in this article, shall not be deemed to exclude other things otherwise within the meaning of the term defined.

"Secretary of the Department of Environmental Protection" shall mean the same as that term is defined in §22-1-2 of this code.

WV Legislature

"Tax Commissioner" shall mean the Commissioner of the West Virginia State Tax Division.

"Taxpayer" shall mean any person subject to the tax imposed by §11-13A-1 *et seq*. of this code.

WV Legislature