

## WEST VIRGINIA CODE: §11-15-3B

### **§11-15-3b. Exceptions to reduced rate of tax on food and food ingredients intended for human consumption.**

The reduced rate of tax provided on food and food ingredients intended for human consumption provided in section three-a of this article shall not apply to sales, purchases and uses by consumers of "prepared food", as defined in article fifteen-b of this chapter, which shall remain taxable at the general rate of tax specified in section three of this article and section two, article fifteen-a of this chapter: Provided, That after June 30, 2007, the reduced rate of tax provided in section three-a of this article shall not apply to sales, purchases and uses by consumers of "prepared food", "food sold through vending machines" and "soft drinks" as defined in article fifteen-b of this chapter, which shall be taxed at the general rate of tax specified in section three of this article and section two, article fifteen-a of this chapter.