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.

WV Legislature