WEST VIRGINIA CODE: §11-15-4C

§11-15-4c. Collection of fee in addition to the consumers sales tax for sales of mobile factory-built homes; deposit of additional fee in West Virginia Affordable Housing Trust Fund.

(a) There is imposed, in addition to the sales tax imposed by the provisions of this article and §11-15A-1 et seq. of this code, a fee of $20 on all sales by licensed dealers of factory-built homes as that term is defined in §37-15-2 of this code to be collected as provided in §11-15B -1 et seq. of this code and remitted to the Tax Commissioner to be deposited by the commissioner in the Affordable Housing Fund, as provided in §31-18-20d of this code.

(b) The moneys collected from this additional fee shall be segregated from other funds of the West Virginia Housing Development Fund and shall be accounted for separately. None of these moneys may be expended by the West Virginia Housing Development Fund to defray administrative and operating costs and expenses actually incurred by the West Virginia Housing Development Fund.

WV Legislature