WEST VIRGINIA CODE: §11-15-8

§11-15-8. Furnishing of services included; exceptions.

The provisions of this article apply not only to selling tangible personal property and custom software, but also to the furnishing of all services, except professional and personal services, and except those services furnished by businesses subject to the control of the Public Service Commission when the service or the manner in which it is delivered is subject to regulation by the Public Service Commission.

WV Legislature