

## **WEST VIRGINIA CODE: §11-15-9A**

### **§11-15-9a. Exemptions; exceptions for sales of liquors and wines to private clubs.**

The exemptions provided in this article for sales of tangible personal property and services rendered for use or consumption in connection with the conduct of the business of selling tangible personal property to consumers or dispensing a service subject to the tax under this article and, for sales of tangible personal property for the purpose of resale in the form of tangible personal property, shall not apply to persons or organizations licensed under authority of article seven, chapter sixty of this code, for the purchase of liquor or wines for resale either from the Alcohol Beverage Control Commissioner or from retail liquor licensees licensed under authority of article three-a, chapter sixty of this code.