WEST VIRGINIA CODE: §11-15-9C

§11-15-9c. Exemption for services and materials regarding technical evaluation for compliance to federal and state environmental standards provided by environmental and industrial consultants.

The service of providing technical evaluations for compliance with federal and state environmental standards provided by environmental and industrial consultants who have formal certification through the West Virginia Department of Environmental Protection or the West Virginia Bureau for Public Health or both is exempt from the tax imposed by this article. For purposes of this exemption, the service of providing technical evaluations for compliance with federal and state environmental standards includes those costs of tangible personal property directly used in providing the services that are separately billed to the purchaser of the services, and on which the tax imposed by this article has previously been paid by the service provider.

WV Legislature