WEST VIRGINIA CODE: §11-15-9E

§11-15-9e. Apportionment of purchase price; existing contracts protected.

Whenever a purchaser will use acquired tangible personal property, a service, or the results of a service for both exempt and nonexempt purposes, the gross proceeds of such sale paid to the vendor for such property or service shall be apportioned between the exempt and nonexempt uses, in a manner established as reasonable by the Tax Commissioner, by regulations the Tax Commissioner may prescribe, for the purpose of determining the tax liability in respect of such purchase.

Contracts existing, executed, and binding prior to July 1, 1987, for the purchase of tangible personal property or services, by lease or otherwise, and in connection with which an exemption from tax was applicable to such purchase prior to such date but terminated on and after the same; no new tax liability shall arise in respect of payments to be subsequently made under such a contract nor to payments prepaid thereunder for any periods subsequent to such date, but only new contracts entered into on and after July 1, 1987, shall be liable for tax under the provisions of this article or of article fifteen-a of this chapter where such a prior applicable exemption has been so terminated.

WV Legislature