# WEST VIRGINIA CODE: §11-15-9F

**§11-15-9f. Exemption for sales and services subject to special district excise tax.**

Notwithstanding any provision of this article to the contrary, any sale or service upon which a special district excise tax is paid, pursuant to the provisions of section twelve, article twenty-two, chapter seven of this code, section eleven, article thirteen-b, chapter eight of this code, or section twelve, article thirty-eight, chapter eight of this code is exempt from the tax imposed by this article: Provided, That the special district excise tax does not apply to sales of gasoline and special fuel.

WV Legislature