

# WEST VIRGINIA CODE: §11-15-9K

## §11-15-9k. Annual exemption for purchases of energy efficient products.

(a) There is established an annual sales tax holiday on the sale of specified Energy Star qualified products from the taxes imposed by this article if:

(1)(A) The sales price of the specified Energy Star qualified product is \$2,500 or less per purchase for noncommercial home or personal use; and

(B) The sale takes place in 2008 during a period beginning at 12:01 a.m. eastern daylight time on September 1, and ending at 11:59 p.m. eastern daylight time on September 7, ; or

(2)(A) The sales price of the specified Energy Star qualified product is \$5,000 or less per purchase for noncommercial home or personal use; and

(B) The sale takes place in 2009 during a period beginning at 12:01 a.m. eastern daylight time on September 1, and ending at 11:59 p.m. eastern daylight time on November 30, ; or

(C) In 2010 during a period beginning at 12:01 a.m. eastern daylight time on September 1, and ending at 11:59 p.m. eastern daylight time on November 30, .

(b) This section does not apply to tangible personal property for use in a trade or business.

(c) Definition. -- As used in this section, the term "Energy Star qualified product" means a product that meets the energy efficient guidelines set by the United States Environmental Protection Agency and the United States Department of Energy that are authorized to carry the Energy Star label. Covered products are those listed at [www.energystar.gov](http://www.energystar.gov) or successor address.