

# WEST VIRGINIA CODE: §11-15-9L

## **§11-15-9L. Exemption for Sales of clothing and clothing accessories by tax-exempt organizations.**

(a) Sales of clothing and clothing accessories by organizations that are exempt from federal income taxes under Section 501(c)(3) or Section 501(c)(4) of the Internal Revenue Code of 1986, as amended, and that have annual revenue obtained from the sales of less than \$40,000, are exempt from the tax imposed under this article and article fifteen-a of this chapter: Provided, That the purpose of the sale is to obtain revenue for the activities and functions of the organization, and the revenue obtained is exempt from federal income tax and actually expended for that purpose: Provided, however, That the clothing and clothing accessories sold are acquired or obtained by donation only, without compensation, remuneration or consideration to the donor. The Tax Commissioner may, by rule, specify the exemption authorized in this section to be a "per se" exemption for which exemption certificates are not required.