WEST VIRGINIA CODE: §11-15-9O

§11-15-9o. Exemption for dues, fees and assessments paid to a homeowners' association by a member; taxable expenses of homeowners' association; definitions.

(a) Membership dues, fees and assessments paid to a homeowners' association by a member thereof are exempt from the tax imposed by this article if the dues, fees and assessments are for the purpose of permitting or funding the homeowners' associations' payment of common expenses when acting in its representative capacity for its members: Provided, That purchases for resale of tangible personal property and services for use by the homeowners' association, when acting in its representative capacity for its members, are subject to the tax under this article unless the purchases are otherwise exempt under another provision of this code.

(b) For purposes of this article:

(1) "Homeowners' association" means a homeowners' association as defined in Section 528 of the Internal Revenue Code of 1986, as amended. The term "homeowners' association" also includes any unit owners' association organized under section one hundred one, article three, chapter thirty-six-b of this code.

(2) "Member" means a person having membership rights in a homeowners' association, in accordance with the provisions of its articles of incorporation, bylaws or other instruments creating its form and organization; and having bona fide rights and privileges in the organization ordinarily conferred on members of the homeowners' association, such as the right to vote, the right to elect officers and directors and the right to hold office within the organization. The term "member" also includes a "unit owner" as that term is defined in section one hundred three, article one, chapter thirty-six-b of this code.

(3) "Common expenses" means expenditures made by, or financial liabilities of, the association, together with any allocations to reserves, where the association is acting on behalf of, and for the benefit of its members.

WV Legislature