WEST VIRGINIA CODE: §11-15-9Q

§11-15-9q. Exemption for sales by schools and volunteer school support groups.

Notwithstanding any other provisions of this code to the contrary, sales of tangible personal property and services by not-for-profit volunteer school support groups for elementary or secondary schools located in this state, which hold fund raisers for their schools that last no more than 14 consecutive days and are held not more than 18 times during any 12-month period, are exempt from the taxes imposed by §11-15-1 et seq. and §11-15A-1 et seq. of this code, if the sole purpose of the sales is to obtain revenue for the functions and activities of an elementary or secondary school located in this state. This exemption applies to such sales without regard to whether the volunteer school support organizations holds, or does not hold, an exemption under §501(c)(3) or §501(c)(4) of the Internal Revenue Code of 1986, as amended.

WV Legislature