

## WEST VIRGINIA CODE: §11-15-9S

### **§11-15-9s. Exemption for certain school supplies, school instructional materials, laptop and tablet computers, and sports equipment.**

(a) Effective July 1, 2021, the items identified in subdivisions (1) through (5) of this subsection are exempt from the tax imposed by this article and §11-15A-1 et seq. of this code, if the sale or purchase occurs on the first Sunday of August, or the previous Friday and Saturday, or the following Monday. The items exempt are:

- (1) An item of clothing, the price of which is \$125 or less;
- (2) An item of school supplies, the price of which is \$50 or less;
- (3) An item of school instructional material, the price of which is \$20 or less;
- (4) Laptop and tablet computers, not purchased for use in a trade or business, the price of which is \$500 or less; and
- (5) Sports equipment, not purchased for use in a trade or business, the price of which is \$150 or less.

(b) For purposes of this section:

(1) "Clothing" means all human wearing apparel suitable for general use. "Clothing" includes, but is not limited to, aprons, household and shop; athletic supporters; baby receiving blankets; bathing suits and caps; beach capes and coats; belts and suspenders; boots; coats and jackets; costumes; diapers, children and adult, including disposable diapers; ear muffs; footlets; formal wear; garters and garter belts; girdles; gloves and mittens for general use; hats and caps; hosiery; insoles for shoes; lab coats; neckties; overshoes; pantyhose; rainwear; rubber pants; sandals; scarves; shoes and shoe laces; slippers; sneakers; socks and stockings; steel-toed shoes; underwear; uniforms, athletic and nonathletic; and wedding apparel. "Clothing" does not include items purchased for use in a trade or business; clothing accessories or equipment; protective equipment; sports or recreational equipment; belt buckles sold separately; costume masks sold separately; patches and emblems sold separately; sewing equipment and supplies including, but not limited to, knitting needles, patterns, pins, scissors, sewing machines, sewing needles, tape measures, and thimbles; and sewing materials that become part of "clothing" including, but not limited to, buttons, fabric, lace, thread, yarn, and zippers.

(2) "School supplies" means items commonly used by a student in a course of study. "School supplies" includes only the following items: Binders; book bags; calculators; cellophane tape; blackboard chalk; compasses; composition books; crayons; erasers; folders, expandable, pocket, plastic, and manila; glue, paste, and paste sticks; highlighters; index cards; index

card boxes; legal pads; lunch boxes; markers; notebooks; paper, loose-leaf ruled notebook paper, copy paper, graph paper, tracing paper, manila paper, colored paper, poster board, and construction paper; pencil boxes and other school supply boxes; pencil sharpeners; pencils; pens; protractors; rulers; scissors; and writing tablets. "School supplies" does not include any item purchased for use in a trade or business.

(3) "School instructional material" means written material commonly used by a student in a course of study as a reference and to learn the subject being taught. "School instructional material" includes only the following items: reference books, reference maps and globes, textbooks, and workbooks. "School instructional material" does not include any material purchased for use in a trade or business.

(c) The tax commissioner shall promulgate emergency rules and shall propose rules for legislative approval in accordance with the provisions of §29A-3-1 et seq. of this code to establish eligibility requirements for the exemptions established by this section.