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

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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.

WV Legislature