WEST VIRGINIA CODE: §11-15-9T

§11-15-9t. Exemption for purchases of services and tangible personal property sold for the repair, remodeling, and maintenance of aircraft; defining terms.

(a) The following sales are exempt from the consumers sales and service tax: Sales of aircraft repair, remodeling, and maintenance services, or to an engine or other component part of an aircraft; sales of tangible personal property that is permanently affixed or permanently attached as a component part of an aircraft, as part of the repair, remodeling, or maintenance service; and sales of machinery, tools, or equipment directly used or consumed exclusively in the repair, remodeling, or maintenance of aircraft, aircraft engines, or aircraft component parts for an aircraft, or used exclusively in combination with the purposes specified in this subsection and the purposes specified in §11-15-9(a)(33) of this code.

(b) Any person having a right or claim to any exemption set forth in this section shall: First, pay to the vendor the tax imposed by this article and then apply to the Tax Commissioner for a refund or credit, or, as provided in §11-15-9d and §11-15A-3d of this code, give to the vendor his or her West Virginia direct pay permit number: *Provided*, That a person having a right or claim to the exemption set forth in this section may apply to the Tax Commissioner for permission to use an exemption certificate. Upon the granting of such permission, a person having a right or claim to the exemption set forth in this section may, in lieu of paying the tax imposed by this article and filing a claim for refund, execute a certificate of exemption, in the form required by the Tax Commissioner, and deliver it to the vendor of the property or service in the manner required by the Tax Commissioner.

(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 exemption established by this section.

(d) The provisions of this section shall apply to sales made on and after September 1, 2021.

WV Legislature