WEST VIRGINIA CODE: §11-15A-3

§11-15A-3. Exemptions.

(a) The use in this state of the following tangible personal property, custom software and services is hereby specifically exempted from the tax imposed by this article to the extent specified:

(1) All articles of tangible personal property and custom software brought into the State of West Virginia by a nonresident individual thereof for his or her use or enjoyment while temporarily within this state or while passing through this state, except gasoline and special fuel: Provided, That fuel contained in the supply tank of a motor vehicle that is not a motor carrier may not be taxable.

(2) Tangible personal property, custom software or services, the gross receipts from the sale of which are exempt from the sales tax by the terms of article fifteen, chapter eleven of the Code of West Virginia, 1931, as amended, and the property or services are being used for the purpose for which it was exempted.

(3) Tangible personal property, custom software or services, the gross receipts or the gross proceeds from the sale of which are required to be included in the measure of the tax imposed by article fifteen, chapter eleven of the Code of West Virginia, 1931, as amended, and upon which the tax imposed by said article fifteen has been paid.

(4) Tangible personal property, custom software or services, the sale of which in this state is not subject to the West Virginia consumers sales tax.

(5) Fifty percent of the measure of tax on mobile homes utilized by the owners thereof as their principal year-round residence and dwelling.

(b) The provisions of this section, as amended in the year 2003, shall apply on and after January 1, 2004.

WV Legislature