WEST VIRGINIA CODE: §11-15B-19

§11-15B-19. Telecommunications and related services sourcing rule.

(a) Except for the defined telecommunication services in subsection (c) of this section, the sale of telecommunication service sold on a call-by-call basis shall be sourced to: (1) Each level of taxing jurisdiction where the call originates and terminates in that jurisdiction; or (2) each level of taxing jurisdiction where the call either originates or terminates and in which the service address is also located.

(b) Except for the defined telecommunication services in subsection (c) of this section, a sale of telecommunication service sold on a basis other than a call-by-call basis is sourced to the customer's place of primary use.

(c) The sale of the following telecommunication services shall be sourced to each level of taxing jurisdiction as follows:

(1) A sale of mobile telecommunication service, other than air-to-ground radiotelephone service and prepaid calling service, is sourced to the customer's place of primary use, as required by the Mobile Telecommunications Sourcing Act.

(2) A sale of post-paid calling service is sourced to the origination point of the telecommunications signal as first identified by either: The seller's telecommunications system, or information received by the seller from its service provider, where the system used to transport the signal is not that of the seller.

(3) A sale of prepaid calling service or a sale of a prepaid wireless calling service is sourced in accordance with section fifteen of this article: Provided, That in the case of a sale of a prepaid wireless calling service, the rule provided in subdivision (5), subsection (a), section fifteen of this article shall include, as an option, the location associated with the mobile telephone number.

(4) A sale of a private communication service is sourced as follows:

(A) Service for a separate charge related to a customer channel termination point is sourced to each level of jurisdiction in which the customer channel termination point is located.

(B) Service where all customer termination points are located entirely within one jurisdiction or levels of jurisdiction is sourced in the jurisdiction in which the customer channel termination points are located.

(C) Service for segments of a channel between two customer channel termination points located in different jurisdictions and which segment of channel are separately charged is sourced fifty percent in each level of jurisdiction in which the customer channel termination points are located.

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(D) Service for segments of a channel located in more than one jurisdiction or levels of jurisdiction and which segments are not separately billed is sourced in each jurisdiction based on the percentage determined by dividing the number of customer channel termination points in the jurisdiction by the total number of customer channel termination points.

(E) The sale of Internet access service is sourced to the customer's place of primary use.

(F) The sale of an ancillary service is sourced to the customer's place of primary use.

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