

WEST VIRGINIA CODE: §11-15B-2a

§11-15B-2a. Streamlined Sales and Use Tax Agreement defined.

As used in this article and articles fifteen and fifteen-a of this chapter, the term “Streamlined Sales and Use Tax Agreement” or “agreement” means the agreement adopted November 12, 2002, by states that enacted authority to engage in multistate discussions similar to that provided in section four of this article, except when the context in which the term is used clearly indicates that a different meaning is intended by the Legislature. “Agreement” includes amendments to the agreement adopted by the implementing states in calendar years 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012 and amendments adopted by the governing board on or before, January 31, 2017, but does not include any substantive changes in the agreement adopted after January 31, 2017.