

WEST VIRGINIA CODE: §11-15B-30

§11-15B-30. Monetary allowances for new technological models for sales tax collection; delayed effective date.

(a) Monetary allowance under Model I.--

(1) The Tax Commissioner shall provide a monetary allowance to a certified service provider in Model I. This allowance shall be in accordance with the terms of the contract between the governing board of the Streamlined Sales and Use Tax Agreement and the certified service provider. The details of this monetary allowance shall be developed and provided through the contract process. The contract shall provide that the allowance be funded entirely from money collected in Model I.

(2) The contract between the governing board and the certified service provider may base the monetary allowance to a certified service provider on one or more of the following:

(A) A base rate that applies to taxable transactions processed by the certified service provider; or

(B) For a period not to exceed twenty-four months following a voluntary seller's registration through the agreement's central registration process, a percentage of tax revenue generated for a member state by the voluntary seller for each member state for which the seller does not have a requirement to register to collect the tax.

(b) Monetary allowance for Model II sellers.--

The monetary allowance to sellers under Model II may be based on the following:

(1) All sellers shall receive a base rate for a period not to exceed twenty-four months following the commencement of participation by a seller. The base rate is set by the governing board of the Streamlined Sales and Use Tax Agreement after the base rate has been established for Model I certified service providers. This allowance is in addition to any vendor or seller discount afforded by each member state at the time.

(2) A voluntary Model II seller not otherwise required to register with this state to collect the consumers sales and service tax and use tax, that registers through the Streamlined Sales and Use Tax Agreement's central registration process, shall receive for a period not to exceed twenty-four months following the voluntary seller's registration, the base rate percentage of tax revenue generated for this state by the voluntary seller.

(3) Following the conclusion of the twenty-four-month period, a seller will only be entitled to a vendor discount afforded under each member state's law at the time the base rate expires.

(c) Prohibition on allowance or payment of monetary allowances.--

Notwithstanding subsections (a), (b) and (c) of this section, the Tax Commissioner may not allow any vendor, seller or certified service provider any monetary allowance, discount or other compensation for collecting and remitting the taxes levied by articles fifteen and fifteen-a of this chapter, or for making and filing the periodic reports required by this article, or articles fifteen and fifteen-a of this chapter, until the cost of collection study required by the agreement is completed and the monetary allowances are based on the results of that study, or on requirements of federal law requiring remote sellers to collect sales and use taxes for states that have signed the agreement.

WV Legislature