WEST VIRGINIA CODE: §11-27-33

§11-27-33. Abrogation.

This tax abrogates and is of no further force and effect, without any further action by the Legislature, upon the earliest of the following dates:

(a) The date upon which an act of Congress becomes effective which prohibits the inclusion of revenue from these broad-based health care related taxes in state share when obtaining matching federal dollars: Provided, That: (1) If such act specifies a later date on which such prohibition takes effect, that later effective date controls; and (2) if such act prohibits the inclusion revenue from some but not all of the broad-based health care related taxes imposed by this article, then only those sections of this article imposing taxes which cannot be used to obtain federal matching dollars shall abrogate on such date, and the remaining tax or taxes shall remain in effect.

(b) The date upon which a judgment or order of a court of competent jurisdiction becomes final prohibiting the inclusion of revenue from these broad-based health care related taxes when determining the amount of state expenditures that are claimable as medical assistance for purposes of obtaining federal matching dollars: Provided, That: (1) If such judgment or order specifies a later date on which the prohibition takes effect, that later effective date controls; and (2) if such judgment or order prohibits the inclusion revenue from some but not all of the broad-based health care related taxes imposed by this article, then only those sections of this article imposing taxes which cannot be used to obtain federal matching dollars shall abrogate on such date, and the remaining tax or taxes shall remain in effect.

(c) The date upon which any federal administrative rule or regulation promulgated in conformity with federal law becomes effective which negates the effect or purposes of this article: Provided, That: (1) If such rule or regulation specifies a later date on which the prohibition takes effect, that later effective date controls; and (2) if such rule or regulation prohibits the inclusion of revenue from some but not all of the broad-based health care related taxes imposed by this article when determining the amount of state expenditures that are claimable as medical assistance for purposes of obtaining federal matching dollars, then only those sections of this article imposing taxes which cannot be used to obtain federal matching dollars shall abrogate on such date, and the remaining tax or taxes shall remain in effect.

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