

# WEST VIRGINIA CODE: §11-27-36

## §11-27-36. Phase out and elimination of tax on services of individual practitioners.

(a) Effective July 1, 2001, the rate of the tax imposed under:

- (1) Sections five, six, twelve, thirteen, fourteen, seventeen, eighteen and nineteen of this article is reduced to one and five hundred seventy-five thousandths percent; and
- (2) Section sixteen of this article is reduced to one and eight-tenths percent; and
- (3) Section seven of this article is reduced to four and ninety-five one hundredths percent.

(b) Effective July 1, 2002, the tax imposed under:

- (1) Sections five, six, twelve, thirteen, fourteen, seventeen, eighteen and nineteen of this article is reduced to one and four-tenths percent; and
- (2) Section sixteen of this article is reduced to one and six-tenths percent; and
- (3) Section seven of this article is reduced to four and four-tenths percent.

(c) Effective July 1, 2003, the tax imposed under:

- (1) Sections five, six, twelve, thirteen, fourteen, seventeen, eighteen and nineteen of this article is reduced to one and two hundred twenty-five thousandths percent; and
- (2) Section sixteen of this article is reduced to one and four-tenths percent; and
- (3) Section seven of this article is reduced to three and eighty-five hundredths percent.

(d) Effective July 1, 2004, the tax imposed under:

- (1) Sections five, six, twelve, thirteen, fourteen, seventeen, eighteen and nineteen of this article is reduced to one and five-hundredths percent; and
- (2) Section sixteen of this article is reduced to one and two tenths percent; and
- (3) Section seven of this article is reduced to three and three-tenths percent.

(e) Effective July 1, 2005, the tax imposed under:

- (1) Sections five, six, twelve, thirteen, fourteen, seventeen, eighteen and nineteen of this article is reduced to eight hundred seventy-five thousandths percent; and
- (2) Section sixteen of this article is reduced to one percent; and

(3) Section seven of this article is reduced to two and seventy-five hundredths percent.

(f) Effective July 1, 2006, the tax imposed under:

(1) Sections five, six, twelve, thirteen, fourteen, seventeen, eighteen and nineteen of this article is reduced to seven-tenths percent; and

(2) Section sixteen of this article is reduced to eight-tenths percent; and

(3) Section seven of this article is reduced to two and two-tenths percent.

(g) Effective July 1, 2007, the tax imposed under:

(1) Sections five, six, twelve, thirteen, fourteen, seventeen, eighteen and nineteen of this article is reduced to five hundred twenty-five thousandths percent; and

(2) Section sixteen of this article is reduced to six-tenths percent; and

(3) Section seven of this article is reduced to one and sixty-five hundredths percent.

(h) Effective July 1, 2008, the tax imposed under:

(1) Sections five, six, twelve, thirteen, fourteen, seventeen, eighteen and nineteen of this article is reduced to thirty-five hundredths percent; and

(2) Section sixteen of this article is reduced to four-tenths percent; and

(3) Section seven of this article is reduced to one and one-tenth percent.

(i) Effective July 1, 2009, the tax imposed under:

(1) Sections five, six, twelve, thirteen, fourteen, seventeen, eighteen and nineteen of this article is reduced to one hundred seventy-five thousandths percent; and

(2) Section sixteen of this article is reduced to two-tenths percent; and

(3) Section seven of this article is reduced to fifty-five hundredths percent.

(j) Effective July 1, 2010, the tax imposed under sections five, six, seven, twelve, thirteen, fourteen, sixteen, seventeen, eighteen and nineteen of this article is eliminated.