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

WV Legislature

(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.

WV Legislature