WEST VIRGINIA CODE: §11-6C-1

§11-6C-1. Inventory included within scope of article.

Notwithstanding any other provisions of law, inventory of vehicles, as that term is defined in section one, article one, chapter seventeen-b of this code that is held for sale or lease by new or used vehicle dealers licensed under the provisions of article six, chapter seventeen-a of this code, or held for sale or lease by daily passenger car rental businesses licensed under the provisions of article six-d of said chapter, inventory of motorboats, as that term is defined in section one, article six of said chapter, that is held for sale or lease by a recreational vehicle dealer, as that term is defined in said section, that is licensed under the authority of section three, article six of said chapter, and farm equipment dealers' inventory, consisting of individual units of personal new or used property, each unit of which, upon its sale to a retail purchaser, must, as a matter of law, be titled in the name of the retail purchaser and registered with the Division of Motor Vehicles, shall be appraised for assessment purposes, as set forth in this article: Provided, That house trailers and factory-built homes shall be included within the scope of this article.

For the purposes of this article, "farm equipment" means equipment exclusively used in planting, cultivating, irrigation, and harvesting of agricultural products, but not marketing of such products. The term "farm equipment" includes, but is not limited to, the following equipment, and also includes attachments and repair parts for the following equipment: tractors; crawler tractors (other than bulldozers); walking tractors; cultivators; plows; harrows; power tillers; rotary tillers; spading machines; subsoilers; plastic mulch layers; planters and planting machines; seeders; mechanical transplanters; manure spreaders; fertilizer spreaders; insecticide and fertilizer sprayers; irrigation equipment; harvesters; fixed and portable belt and screw type conveyors exclusively used in agriculture; cotton pickers; hullers; swathers; windrowers; balers; bale movers exclusively used in agriculture; hay conditioners; hay mowers; mowing machines; mower/conditioners; hay rakes; hay tedders; feed grinders; grain carts; rock pickers; milking machines and milking machine components, animal trailers, to the extent that they constitute tangible personal property, apiary equipment: Provided, That the term "farm equipment" does not include: (1) Property that is not tangible personal property, (2) building materials and equipment that is installed into a building or structure so as to be converted upon installation into a fixture or into real property, (3) cars, trucks, motorcycles and any other self-propelled machines designed primarily for the transportation of persons or property on a street or highway, (4) trailers, or towed machines or apparatus designed primarily for the transportation of persons or property on a street or highway, (5) fork lifts, backhoes, earth movers, bulldozers, end loaders, power shovels, excavators or other equipment primarily designed to be used in earth moving, excavation or construction activity, or in the activity of warehouse materials handling and (6) airplanes, and other aircraft, and (7) all terrain vehicles, motorcycles and other off road vehicles primarily designed for recreational use; and >farm equipment dealers' means a person, partnership, corporation, association or other form of business

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enterprise which primarily sells farm equipment as defined above.

This article does not apply to units of inventory which are included in fleet sales, transactions between dealers or classified as heavy duty trucks of sixteen thousand pounds or more gross vehicular weight. For purposes of this article, inventory subject to the provisions of this article shall be denoted "dealer vehicle inventory", "dealer motorboat inventory", "daily passenger rental car inventory", "farm equipment dealers inventory" and "house trailer and factory-built homes inventory".

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