WEST VIRGINIA CODE: §17-29-19

§17-29-19. Controlling authority.

(a) Notwithstanding any provision of chapter twenty-four or any other provision of this code to the contrary, the regulation of the business activities of transportation network companies and transportation network company drivers is governed exclusively by this article.

(b) Taxation. — No municipality, county or other local governmental entity or special district may impose a special district excise tax, sales tax, use tax, business and occupation tax, or any other tax or fee on, or require a license for, a transportation network company, a transportation network company driver, or a personal vehicle used by a transportation network company driver, where such tax or license relates to, or is imposed upon, the service or privilege of providing prearranged transportation of persons or property. No municipal consumer's sales and service tax and use tax or special district excise tax may be imposed on the customers of a transportation network company or a transportation network company driver for, or with relation to, purchases of transportation network company transportation services.

(c) Licensure, registration and qualification. — No municipality, county or other local governmental entity or special district may require a transportation network company driver to obtain a business license or any other similar authorization to operate within the jurisdiction, or subject a transportation network company or transportation network company driver to any licensure requirement, fee, tax, entry requirement, registration requirement, operating or operational requirement or any other requirement.

(d) Consumers sales and service tax and use tax exemptions. —

(1) The provision of prearranged transportation service by a transportation network company driver is exempt from the consumers sales and service tax and use tax imposed under articles fifteen and fifteen-a, chapter eleven of this code.

(2) Transportation network companies may assert a lawful and timely exemption from the consumer sales and service tax and use tax, in accordance with section nine, article fifteen, chapter eleven of this code, for purchases of tangible personal property and services directly used in transportation.

(e) Limitations and interpretation. —

(1) No provision of this section or this article shall be interpreted to void, abrogate, restrict or affect imposition of the ad valorem property tax on tangible personal property of a transportation network company or of a transportation network company driver by any levying body.

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(2) No provision of this section or this article shall be interpreted to void, abrogate, restrict or affect imposition of the state personal income tax or state corporation net income tax on a transportation network company or a transportation network company driver.

(3) No provision of this section or this article shall be interpreted to void, abrogate, restrict or affect imposition of the motor fuel excise tax on any taxable motor fuel or alternative fuel purchased by any transportation network company or transportation network company driver.

(4) No provision of this section or this article shall be interpreted to void, abrogate, restrict or affect the requirements of chapter eleven of this code for issuance of a business registration certificate for transportation network companies and transportation network drivers.

(5) No provision of this section or this article voids, abrogates, restricts or affects any requirement of state law with relation to licensure of drivers or motor vehicles.

(6) Transportation network company drivers may not assert the exemption from the consumer sales and service tax and use tax, for purchases of tangible personal property and services directly used in transportation under section nine, article fifteen, chapter eleven of this code.

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