WEST VIRGINIA CODE: §17A-6F-15

§17A-6F-15. Controlling authority; taxation and other requirements of a peer-to-peer car sharing program.

(a) Licensure, registration and qualification. A municipality, county or other local governmental entity, or special district may not require a peer-to-peer car sharing program to obtain a business license or any other similar authorization to operate within the jurisdiction, or subject a peer-to-peer car sharing program or a shared vehicle owner to any licensure requirement, fee, entry requirement, registration requirement, operating or operational requirement, or any other requirement.

(b) *Duty to collect tax.* A peer-to-peer car sharing program operating in this state pursuant to the provisions of this article shall collect and remit all state and municipal consumer sales and service and use taxes on all taxable sales of services to purchasers in this state. For the purposes of collection of tax required under §11-15A-6 and §11-15A-6b of this code, a "peer-to-peer car sharing program" is a remote seller, marketplace facilitator, or referrer that meets the requirements of §11-15A-1(b) of this code.

(c) A peer-to-peer car sharing program operating in this state pursuant to the provisions of this article is not subject to the collection and remittance requirements of the daily rental car passenger tax in §17A-6D-2 of this code.

(d) A peer-to-peer car sharing program operating in this state pursuant to the provisions of this article may collect the vehicle license cost recovery fee authorized by §17A-6D-16 of this code in the same manner as a daily passenger car rental business.

(e) *Limitations and interpretation.*

(1) No provision of this section or this article may be interpreted to void, abrogate, restrict, or affect imposition of the ad valorem property tax on tangible personal property of a peer-to-peer car sharing program or of a shared vehicle owner by any levying body.

(2) No provision of this section or this article may be interpreted to void, abrogate, restrict, or affect imposition of the state personal income tax or state corporation net income tax on a peer-to-peer car sharing program or a shared vehicle owner.

(3) No provision of this section or this article may 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 peer-to-peer car sharing program, shared vehicle owner, or shared vehicle driver.

(4) No provision of this section or this article may be interpreted to void, abrogate, restrict, or affect the requirements of chapter 11 of this code for issuance of a business registration

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certificate for a peer-to-peer car sharing program.

(5) No provision of this section or this article may be interpreted to void, abrogate, restrict, or affect any requirement of state law with relation to licensure of drivers of motor vehicles.

(6) Shared vehicle owners 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 the provision of services in §11-15-9 of this code.

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