# WEST VIRGINIA CODE: §24D-1-27

**§24D-1-27. Current method of taxation preserved.**

Enactment of the amendments to section three, article one, chapter twenty-four of this code and this article in the year 1999 shall in no way change how cable television providers, cable television property and cable television services are taxed by this state or its political subdivisions after the effective date of this enactment. For tax purposes, providers of cable television services who do not provide telephone services over the same system are not engaged in providing a public service and are neither a public service business nor a public utility as those terms were used in the tax laws of this state and its political subdivisions on December 31, 1998, and the cable television service furnished by them is not a service subject to regulation by the Public Service Commission for purposes of exemption from tax under section eight, article fifteen, chapter eleven of this code. This method of taxing providers of cable television services, their property and services shall remain in effect until affirmatively changed by the Legislature.

WV Legislature